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THE FORT ST. GEORGE GAZETTE.

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Part I.—Notifications by Government.

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PUBLIC DEPARTMENT.

NOTIFICATION.

Fort St. George, March 16, 1916.

No. 109.—All communications intended for the Government of Madras, which cannot reach Madras by Saturday the 18th April 1916, should be addressed to "Stonehouse Hill, the Nilgiris."

2. The following communications should, however, continue to be addressed to Fort St. George:—

Communications intended for the Marine and Pension Departments and for the Local and Municipal Department (other than those relating to Plague, which should be addressed to Ootacamund).

3. Communications intended for the Public Works Department, General Branch, should be addressed to Stonehouse Hill only in the following cases:—

(1) All confidential communications.

(2) All communications which are replies to references issued from the Ootacamund office.

(3) All urgent communications and telegrams except those relating to budgets and allotments of funds.

All other communications for the Public Works Department, General Branch, should be addressed to Chepauk, Madras.

4. Communications intended for the Public Works Department (Irrigation) should continue to be addressed to Chepauk, Madras.

LEAVE.

No. 118.—Mr. William Ramsay Gordon Callander, I.C.S., privilege leave for five weeks from the 24th April 1916 under article 280 of the Civil Service Regulations.

No. 119.—Mr. Samuel Henry Slater, I.C.S., furlough without medical certificate for six months from the 14th July 1916 under articles 233 and 308 (3) of the Civil Service Regulations.

No. 120.—Mr. Matthew Young, I.C.S., privilege leave for three months with effect from date of relief under article 260 of the Civil Service Regulations.

(This cancels notification No. 41, Public, published on page 125 of Part I of the *Fort St. George Gazette*, dated the 1st February 1916, granting combined leave for eight months to Mr. M. Young, I.C.S.)

No. 121.—Mr. Percival Stanley Pitcairn Rose, I.C.S., combined privilege leave and furlough without medical certificate for one year from or after the 14th April 1916 under articles 240, 233 and 368 (*b*) of the Civil Service Regulations.

APPOINTMENTS AND POSTING.

Fort St. George, March 16, 1916.

No. 122.—The following appointments and posting of officers of the Indian Civil Service are ordered :—

Mr. Frederick William Rountree Robertson, I.C.S., to act as Collector and District Magistrate and Agent to the Governor, Vizagapatam, during the absence of Mr. L. T. Harris, I.C.S., on leave or until further orders.

Mr Herold Hamilton Barkitt, I.C.S., to act as Collector and District Magistrate, Kistna, during the absence of Mr. J. M. Turing, I.C.S., on leave or until further orders.

Mr. Arthur Mario Agricola Collier Galletti da Cadilhac, I.C.S., on relief, as Acting Collector and District Magistrate, South Canara, to the Sidhout division of the Cuddapah district.

(This cancels the posting of Mr. A. Galletti, I.C.S., to the Ongole division ordered in notification No. 80, Public, published on page 214 of the *Fort St. George Gazette*, dated the 22nd February 1916.)

Fort St. George, March 20, 1916.

No. 123.—Mr Harold Anselm Bellamy Vernon, I.C.S., is, on the termination of his special duty in the Chief Secretariat, appointed to act as Collector of Madras, Protector of Emigrants, Superintendent of Stamps and Stationery, and Paymaster of Carnatic Stipends, *vice* Mr. P. S. P. Rice, I.C.S., granted leave or until further orders.

VOLUNTEERS.

TRANSFERS.

Fort St. George, March 16, 1916.

NILGIRI VOLUNTEER RIFLES.

No. 124.—Lieutenant Charles Fletcher Argyll Saxby is transferred to the Supernumerary list. Dated the 24th February 1916.

No. 125.—Second Lieutenant Horace Stanley Morris is transferred to the Supernumerary list. Dated the 26th February 1916.

A. BUTTERWORTH,
Chief Secretary.

MARRIAGE LICENSE.

Fort St. George, March 16, 1916.

No. 126.—Under section 3 of the Indian Christian Marriage Act, 1872, the Governor in Council sanctions the issue of a license to Mr. J. Lazarus of the Schleswig Holstein Evangelical Lutheran Mission now temporarily attached to the American Evangelical Lutheran Mission, residing at Salur in the district of Vizagapatam, to grant certificates of marriage between Native Christians in accordance with the provisions of the said Act within the territories under the administration of the Government of Madras.

MARRIAGE REGISTRAR.

Fort St. George, March 17, 1916.

No. 127.—Under the provisions of section 7 of the Indian Christian Marriage Act, 1872, the Governor in Council is pleased to appoint Mr. John A. Hart as Marriage Registrar of the district of Chingleput, *vice* Mr. Edwin Daly deceased.

P. RAJAGOPALA ACHARIYAR,
Secretary to Government.

NOTIFICATIONS.

Fort St. George, March 18, 1916.

No. 128.—Whereas application has been made to the Government of Madras under section 6 of the Charitable Endowments Act VI of 1890, by the Central Committee of the Pasteur Institute of Southern India, Coonoor, that the securities of the face value of Rs. 21,700, as specified in the schedule below now held in trust by the Committee be vested in the Treasurer of Charitable Endowments, the Government of Madras in virtue of the powers vested in them under section 4 of the Act, hereby

direct that the said securities shall vest in the Treasurer of Charitable Endowments for the territories subject to the Government of Madras, that they shall be administered by the Central Committee of the Institute and that the interest accruing thereon shall be paid into the Pasteur Institute No. 1 account with the Bank of Madras, Ootacamund.

Schedule.

Description of securities vested.	Rs.
Four and half per cent Coimbatore District Board Debentures—Podanur—Pollachi Railway	21,700

C. G. TODHUNTER,
Acting Secretary to Government.

Fort St. George, March 21, 1916.

No. 129.—The following notifications of the Government of India are republished.—

DEPARTMENT OF EDUCATION.

EXAMINATIONS.

Delhi, the 29th February 1916.

No. 21.—The following amendments are made in the rules for the encouragement of the study of oriental languages, published with the Department of Education Notification No. 86, dated the 6th June 1914 :—

In rule I *add* the following to the first paragraph :—

(*xii*) Engineer officers of the Imperial Branch of State Railways and officers of the Superior Revenue Establishment recruited in England.

Insert the following as the last sub-paragraph of rule I :—

Engineer officers of the Imperial Branch of State Railways and officers of the Superior Revenue Establishment recruited in England are eligible for rewards for passing the Proficiency and High Proficiency examinations in any vernacular language of the province in which they are serving. The Railway Board will decide in each case whether an officer should or should not be permitted to appear for the examination.

No. 24.—The following amendments are made in the rules for the encouragement of the study of oriental languages, published with the Department of Education Notification No. 90, dated the 6th June 1914 :—

In rule XVII, *substitute* "The Malayalam Ninth Reader" *for* "The Malayalam Twelfth Reader" as one of the text-books for the High Proficiency examination in Malayalam.

In Appendix B, in the list of authorised text-books in Malayalam, *for* "Twelfth Reader" *substitute* "Ninth Reader".

P. RAJAGOPALA ACHARIYAR,
Secretary to Government.

DEPARTMENT OF COMMERCE AND INDUSTRY.

COMMERCE AND TRADE.

Delhi, the 11th March 1916.

No. 1973-W.—In exercise of the powers conferred on him by sub-section (1) of section 8 of the Enemy Trading Act, 1915 (XIV of 1915), the Governor-General in Council is pleased to appoint the Official Trustee, Madras, to act as Custodian for the province of Coorg for the purpose of receiving, holding and dealing with such money as may be paid to him in pursuance of the said Act.

A. BUTTERWORTH,
Chief Secretary.

JUDICIAL DEPARTMENT.

LEAVE.

No. 231.—Mr. Harold Gordon Clinch, Superintendent of Police, Madura district, privilege leave for one month from the 26th April 1916 with permission to prefix the Easter holidays thereto under articles 280 and 220 of the Civil Service Regulations.

POSTINGS.

Fort St. George, March 16, 1916.

No. 232.—Mr. Richard John Palliser Dawson, Assistant Superintendent of Police, to act as Superintendent of Police, Salem district.

(This cancels the Judicial Department Notification No. 139, published on page 194 of Part I of the *Fort St. George Gazette*, dated the 15th February 1916.)

No. 223.—Mr. Ralph Stanley Milton, Assistant Superintendent of Police, in charge of Penukonda sub-division, Anantapur district, to charge of Hosur sub-division, Salem district.

No. 224.—M.R.Ry. Kodur Chandrasekharam Pantulu Garu, Deputy Superintendent of Police and Personal Assistant to the Superintendent of Police, Nellore district, to charge of Penukonda sub-division, Anantapur district.

No. 225.—Mr. William John Duncan Rowley, Assistant Superintendent of Police, in charge of Tiruvannamalai sub-division, North Arcot district, to be Personal Assistant to the Superintendent of Police, Trichinopoly district.

No. 226.—Pottachilakath Kunhi Ahmed Kuya Sahib Bahadur, Deputy Superintendent of Police and Personal Assistant to the Superintendent of Police, Trichinopoly district, to charge of Tiruvannamalai sub-division, North Arcot district.

Fort St. George, March 18, 1916

No. 227.—Mr. William Rees John, on relief as Assistant Censor, Madras, to be Assistant Superintendent of Police in charge of Bhadrachalam sub-division, Godavari district.

CONFIRMATION AND PROMOTION.

Fort St. George, March 16, 1916.

No. 228.—Mr. Harry Ernest Conliffe Lushington, Assistant Superintendent of Police on probation, is confirmed as Assistant Superintendent of Police, third grade, and promoted to not as Assistant Superintendent, second grade, with effect from the 5th January 1916.

INVESTITURE OF POWERS.

No. 229.—The Governor in Council is pleased to re-appoint M.R.Ry. Kumbakonam Krishnama Achariyar Avargal to be a Special Magistrate for the town of Masulipatam, in the district of Kistna, with the powers and subject to the terms and conditions specified in Notification No. 645, dated the 8th October 1912, published at pages 1004 and 1005 of Part I of the *Fort St. George Gazette*, dated the 15th idem, as amended by Notifications Nos. 400, dated the 28th May 1913, and 567, dated the 7th August 1915, published at pages 985 and 736 of Part I of the *Fort St. George Gazette*, dated the 10th June 1913, and the 13th August 1915, respectively.

No. 230.—Under section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to appoint M.R.Ry. Rednam Venkatakrishna Rao Nayudu Garu, to be a Special Magistrate for the town of Vizagapatam, in the district of Vizagapatam, and to confer on him all the ordinary powers of a Magistrate of the second class; and further to direct, under section 15 (1) of the Code that he shall exercise those powers as a member of the Bench of Magistrates established in that town.

No. 231.—Under section 357 of the Code of Criminal Procedure, 1898, the undermentioned officers are authorized to take down the evidence of witnesses with their own hands in the English language:—

M.R.Ry. Muthuswami Ayyar Pichu Ayyar Avargal, First-class Magistrate, in the district of Ramnad.

Fort St. George, March 17, 1916.

M.R.Ry. Dharmapuri Venkatapatyam Srikantayya Garu, First class Magistrate, in the district of Chittoor.

Fort St. George, March 13, 1916.

Mr. Michael McGilligan, I.C.S., First-class Magistrate, in the district of Malabar.

Fort St. George, March 20, 1916.

No. 232.—Under the provisions of section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to confer upon M.R.Ry. Kapatalam Vira Raghava Achari, Sub-Registrar of Madanapalle, Madanapalle taluk, in the district of Chittoor, for the term of his appointment as Sub-Registrar of Madanapalle, such of the ordinary and additional powers of a Magistrate of the third class as are specified hereunder in respect to offences under sections 3 to 7, both inclusive, of the Madras Towns Nuisances Act, 1889, which may be committed within the limits of the town of Madanapalle, Madanapalle taluk, in the district of Chittoor:—

I.—Ordinary powers.

Schedule III of the Code of Criminal Procedure, 1898, section I—Items 1 to 9, 14, 15 and 17 to 20

II.—Additional powers.

Schedule IV of the Code of Criminal Procedure, 1898.—Items 4 and 5 of the powers conferrable by the Local Government on a Magistrate of the third class

No. 233.—Under the provisions of section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to confer upon M.R.Ry. Elayanalli Ranga Achari, Sub-Registrar of Vayalpad, Vayalpad taluk, in the district of Chittoor, for the term of his appointment as Sub-Registrar of Vayalpad, such of the ordinary and additional powers of a Magistrate of the third class as are

specified hereunder in respect to offences under sections 3 to 7, both inclusive, of the Madras Towns Nuisances Act, 1889, which may be committed within the limits of the town of Vayalpad, Vayalpad taluk, in the district of Chittoor :—

I.—Ordinary powers.

Schedule III of the Code of Criminal Procedure, 1898, section 6—Items 1 to 9; 14, 15 and 17 to 20.

II.—Additional powers.

Schedule IV of the Code of Criminal Procedure, 1898—Items 4 and 5 of the powers conferrable by the Local Government on a Magistrate of the third class.

No. 234.—The Governor in Council is pleased to appoint the undermentioned gentlemen to be Special Magistrates for the town of Negapatam, in the district of Tanjore, with the powers and subject to the terms and conditions specified in Notification No. 645, dated the 8th October 1912, published at pages 1004 and 1005 of Part I of the *Fort St. George Gazette*, dated the 15th idem, as amended by Notifications Nos. 400, dated the 26th May 1913, and 567, dated the 7th August 1915, published at pages 885 and 728 of Part I of the *Fort St George Gazette*, dated the 10th June 1913, and the 10th August 1915, respectively:—

M.R.Ry. Joseph Maradanayagam Pillai Avargal
Muhammad Abdul Qadir Rowthar Sahib Bahadur.

Fort St. George, March 21, 1916.

No. 235.—Under section 12 of the Code of Criminal Procedure, 1898, M. R.Ry. Amirdam Pillai Sivaviandan Thangapragasam Pillai, Deputy Tahsildar and Sub-Magistrate, Valangiman, in the district of Tanjore, is appointed to be a Magistrate of the second class, and under section 37 he is invested with all the powers specified in the fourth schedule as powers which the Government may confer on a Magistrate of that class, except the power to pass orders as to first offenders under section 562.

No. 236.—Under section 12 of the Code of Criminal Procedure, 1898, Captain Francis Robert Bradley Skrimshire, Royal Army Medical Corps, is appointed to be a Magistrate of the third class, and under sections 4 and 6 of the Cantonment Act, 1910, he is appointed Cantonment Magistrate of St Thomas' Mount and Pallavaram in the place of Second Lieutenant H S. Higgin, Indian Army Reserve of officers attached to the 88th Carnatic Infantry, who has vacated the appointment.

WITHDRAWAL OF POWERS.

Fort St George, March 16, 1916.

No. 237.—Under the provisions of section 41 of the Code of Criminal Procedure, 1898, the Governor in Council withdraws the powers of a Special Magistrate for the town of Vizagapatam, in the district of Vizagapatam, conferred on M R.Ry V. Sanyasayya Chetti Garu who has resigned his appointment.

No. 238.—Under the provisions of section 41 of the Code of Criminal Procedure, 1898, the Governor in Council withdraws the powers of a Special Magistrate for the taluk of Cuddalore, in the district of South Arcot, conferred on M R Ry. Agaram Deodapaoi Muthukumaraswami Chettiyar Avergal who has resigned his appointment.

NOTIFICATIONS.

Fort St. George, March 8, 1916.

No. 239.—Under the provisions of section 78 of the Indian Registration Act, 1908, the Governor in Council is pleased to direct that the following shall be substituted for the proviso to clause (2) of article 13 of the Table of Fees prescribed under the Act as published in Notification No. 23, Judicial, dated the 10th January 1902, on page 43 of the *Fort St George Gazette*, Part I, dated the 14th January 1902, and Notification No. 177, Judicial, dated the 30th March 1909, on pages 318-319 of the *Fort St George Gazette*, Part I, of that date :—

"Provided that a fixed fee of one rupee only shall be charged, without reference to the number of years in the books of which search is made, when a general search is made on the application of a public officer with a view to granting an encumbrance certificate

"(a) in respect of property offered as security for a loan under the Land Improvement Loans Act or Agriculturists' Loans Act, when the loan does not exceed Rs 750 in amount, or

"(b) in respect of property offered as security by a public servant for the due performance of his duties."

Fort St. George, March 10, 1916.

No. 240.—In continuation of notification No. 227, dated the 22nd March 1915, published at page 271 of Part I of the *Fort St George Gazette*, dated the 23rd March 1915, relating to the Court of the Temporary Subordinate Judge, Vizagapatam, the Governor in Council directs under sections 4, 5 and 10 of the Madras Civil Courts Act, 1873, that the said Court shall continue to hold its sittings at Vizagapatam for a further period of one year from the 1st April 1916 and that it shall continue to exercise during that period the jurisdiction conferred on it by the said notification.

P. RAJAGOPALA ACHARIYAR,
Secretary to Government.

Fort St. George, March 17, 1916.

No. 241.—The following extract from the *London Gazette* is published for general information:—

British Prize Courts overseas.

The Courts specified in the second column of the schedule below have been duly constituted Prize Courts. They will probably, and subject in each case to the discretion of the Court, sit at the places specified in the third column. The officers named in the fourth column have been authorised to conduct prize proceedings on behalf of the Crown within the jurisdiction of the Courts against which their names are respectively written, and enquiries with regard to the release of cargoes other than enemy cargoes laden on enemy ships should, except where otherwise stated, be made to such officers.

SCHEDULE.

	Name of Court.	Where located.	Officer.
Australia, Commonwealth of	Supreme Court of New South Wales.	Sydney, New South Wales.	Crown Solicitor for Commonwealth of Australia.
Do. do.	Do. Victoria	Melbourne	Do. do.
Do do.	Do. Queensland ..	Brisbane	Do. do.
Do. do.	Do South Australia	Adelaide ..	Do. do.
Do. do.	Oc. Western Australia.	Albany (or Perth) ..	Do. do.
Do. do.	Do. Tasmania ..	Hobart	Do. do.
Bahamas	Do. Bahamas	Nassau	Attorney-General.
Bermuda	Do Bermuda	Hamilton, Bermuda ..	Do.
British Guiana ..	Do. Prize Courts	Georgetown	Do.
British Honduras ..	Do. British Honduras	Belize	Do.
Canada	Exchequer Court of Canada (or Local Judges in Admiralty).	Quebec	Deputy Minister of Justice.
Do.	Do. do	Halifax, Nova Scotia ..	Do
Do.	Do. do.	St. John, New Brunswick.	Do.
Do	Do. do.	Victoria, British Columbia.	Do.
Do.	Do. do	Charlottetown, Prince Edward Island	Do.
Ceylon	Supreme Court of Ceylon	Colombo	Attorney General. Applications to be made to Principal Collector of Customs.
Cyprus	Do. Cyprus	Nicosia	King's advocate.
Falkland Islands ..	Do. Falkland Islands.	Stanley	Thomas Nelson Goddard, Esq., Stanley.
Fiji	Do. Fiji	Suva	Attorney-General.
Gibraltar	Do. Gibraltar ..	Gibraltar	Do
Hong Kong	Do. Hong Kong ..	Hong Kong	Crown Solicitor
Jamaica	Do. Jamaica ..	Kingston (or Port Royal).	Do.
Leeward Islands ..	Do. Leeward Islands.	Antigua (St. John's) ..	Attorney-General.
Malta	Commercial Court of Malta	Malta (Valletta) ..	Crown Advocate.
Mauritius	Supreme Court of Mauritius	Port Louis, Mauritius ..	Procureur General
Newfoundland	Do. Newfoundland ..	St. John's, Newfoundland.	Attorney-General.
New Zealand	Do. New Zealand ..	Dunedin	Do.
Do	Do do ..	Wellington	Do.
Do	Do. do. ..	Christchurch	Do.
Do	Do. do. ..	Auckland	Do.
Sierra Leone	Do. Sierra Leone ..	Sierra Leone (Freetown).	Do.
South Africa, Union of ..	The Cape of Good Hope Provincial Division of the Supreme Court.	Simon's Bay or Capetown.	Messrs. Fairbridge, Ardorne and Lawton, Capetown.
Do.	The Natal Provincial Division of the Supreme Court.	Durban	Mr Calder, Attorney, Durban.
Straits Settlements ..	Supreme Court of Straits Settlements	Singapore	Attorney-General.
Trinidad	Supreme Court of Trinidad ..	Port of Spain	Do.
Windward Islands ..	Royal Court of St. Lucia ..	St Lucia (Castries) ..	Do.
Zanzibar	His Britannic Majesty's Court for Zanzibar	Zanzibar	Procurator-General.
Egypt	His Britannic Majesty's Prize Court in Egypt	Alexandria	Procurator, 17, Rue Nubi Daniel, Alexandria.
India	High Court of Judicature, Calcutta.	Calcutta	Solicitor to Government.
Do.	Do. Bombay.	Bombay	Do.
Do.	Do. Madras.	Madras	Do.
Do	Court of the Judicial Commissioner in Sind	Karachi	Government Pleader of Judicial Commissioner's Court, Sind.
Burma	Chief Court of Lower Burma	Rangoon	Government Advocate.
Aden	Court of the Resident	Aden	Second Assistant to Political Resident.

A. BUTTERWORTH,
Chief Secretary.

Fort St George, March 18, 1916.

No. 242.—In continuation of Notification No. 244, dated the 20th March 1915, published at page 300 of Part I of the *Fort St. George Gazette*, dated the 30th March 1915, relating to the Court of the Temporary Subordinate Judge of Madura, the Governor in Council directs under sections 4 and 6 of the Madras Civil Courts Act, 1873, that the said Court shall continue to hold its sittings at Madura for a further period of one year with effect from the 11th April 1916.

Fort St. George, March 24, 1916.

No 243.—In exercise of the powers conferred by sub-section (2) of section 1 of the Madras Towns Nuisances Act, 1889 (III of 1889), the Governor in Council is pleased to extend from the 1st April 1916 the provisions of sections 8 to 10 (both inclusive) of the said Act to the local areas comprised within the limits of the undermentioned villages of the Balliguda and Berhampur taluks, Ganjam district:—

Balliguda taluk ..	1. Balliguda. 2. G. Udayagiri. 3. Ramagiri	Berhampur taluk ..	1. Baniva 2. Digapudi 3. Padmanabhapur.

P. RAJAGOPALA ACHARIYAR,
Secretary to Government.

Fort St. George, March 21, 1916

No 244.—The following notification of the Government of India is republished:—

DEPARTMENT OF COMMERCE AND INDUSTRY.

CUSTOMS.

Delhi, the 11th March 1916

No 808.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor-General in Council is pleased to prohibit the bringing by sea or by land into British India of any copy of the pamphlet entitled "Reflections on the Political Situation in India with a Personal Note and Extracts from Indian and English newspapers, etcetera, by Lajpat Rai of Lahore, India."

A. BUTTERWORTH,
Chief Secretary.

MARINE DEPARTMENT.

LEAVE

No 15.—Mr. Frederick Isely, Lieutenant-Commander, R.N.R. (Retired), privilege leave for two months and fifteen days from or after the 15th April 1916, under article 386 of the Civil Service Regulations.

NOTIFICATION.

Fort St. George, March 16, 1916.

No 16.—The following by-law No. 6, as altered by the Madras Port Trust Board under section 95 of the Madras Port Trust Act, 1905 (II of 1905), as amended by the Madras Port Trust Amendment Act II of 1915, and submitted for the approval of Government under section 96 of the said Act is published for information:—

6. *Port Trust not responsible when not notified loss has not been given within one month.*—The Port Trust will not be in any way responsible for loss of or damage to goods handed into its custody on the harbour premises, unless notice of such loss shall have been given within one month of the date of the receipt granted for them by the Trust under section 40 (1) of its Act.

A. BUTTERWORTH,
Chief Secretary.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort St. George, March 14, 1916.

No 9.—The Legislative Council of the Governor of Fort Saint George will meet in the Council Chamber, Fort Saint George, at 11 a.m. on Wednesday the 5th April 1916.

2. Under rule 61 of the rules for the conduct of business at meetings of the Legislative Council, persons desirous of admission to the Council Chamber during the sitting should make application to the Secretary to the Council through a Member of the Council and such application should reach the Secretary not later than Saturday the 1st April 1916.

C. G. TODHUNTER,
Secretary to the Council.

REVENUE DEPARTMENT.

LEAVE.

Fort St. George, March 18, 1916

No. 110.—Under article 260 of the Civil Service Regulations, M.R.Ry. P. N. L. Narasimha Achariyar Avargal, deputy collector, sixth grade, is granted privilege leave for two months and twenty days with effect from the date of relief.

EXTENSION OF LEAVE.

Fort St. George, March 16, 1916.

No. 111.—Under article 260 of the Civil Service Regulations, M.R.Ry. T. P. Krishnaswami Sastri Avargal, Land Records Superintendent, Group II, is granted an extension of privilege leave for thirteen days in continuation of privilege leave for one month granted him by the Board of Revenue.

POSTINGS.

Fort St. George, March 17, 1916

No. 112.—The following postings of deputy collectors are ordered :—

M.R.Ry. Narasimha Achariyar Viraraghava Achariyar Avargal, on relief from general duty, Tanjore, to general duty, Anantapur.

Fort St. George, March 23, 1916.

M.R.Ry. Basavarasu Suriyanarayana Rao Pantulu Garu, on relief from special duty, Kistna, to general duty, Godavari. To join expeditiously.

NOTIFICATIONS.

Fort St. George, March 3, 1916.

No. 91.—It is hereby notified that M.R.Ry. B. Srinivasa Rangachari, Tahsildar, Kurnool district, has been dismissed from the public service.

Fort St George, March 7, 1916.

No. 113.—His Excellency the Governor in Council is hereby pleased to declare under the provisions of section 4 of the Madras Forest Act of 1882, that it is proposed to constitute the area, the boundaries of which are described in the schedule below, a "reserved forest" under the Act :—

District.	Taluk.	Village.	Name of block.	Boundaries
North Arcot ..	Vellore ..	Kunnavarum.	Survey No 12; area 2·7 acres, situated inside the Sennkuppam reserve	Bounded on all sides by the Sennkuppam reserved forest.

2. His Excellency the Governor in Council is further pleased under clause (c) of the same section to appoint the Revenue Divisional Officer, Vellore (1) to be the Forest Settlement Officer, who shall enquire into and determine the existence, nature and extent of any rights claimed by or alleged to exist in favour of any person in or over the land comprised within the above-mentioned boundaries or of any alleged right to any forest produce on such land and (2) to deal with such claims in the manner provided in chapter II of the Act. The Governor in Council is also pleased under section 4 of the Act to appoint the District Forest Officer, North Vellore, for the time being, to attend on behalf of Government during the enquiry.

3. His Excellency the Governor in Council is further pleased under the authority vested in him by section 14 of the same Act to appoint the Collector of North Arcot to be the Officer of the Revenue Department to hear appeals from orders of the Forest Settlement Officer, under sections 11, 12 and 13 of the Act.

Fort St. George, March 3, 1916.

No. 114.—With effect from 1st July 1916, the portions of Gorivikanama and Dorigallu reserved forests now included within the limits of the villages of the Palivendla taluk, Cuddapah district, as shown in the schedule appended will cease to form part of the villages of that taluk and will be added to, and form part of, the villages of the Kadiri taluk, Anantapur district, as shown in the said schedule :—

SCHEDULE.

Statement showing the areas to be transferred to Anantapur district from Cuddapah district.

Village number.	From village of Cuddapah district.	Area	Village number.	To village of Anantapur district.
		Acs.		
2	Komantla	16 20	1	Endampalli,
	Do	97 16	6	Kodavandlapalli
	Do	44 20	7	Mattadu
	Do.	27 04	13	Dorigallu
3	Marrachintala	816·40	12	Do.
5	Anilakampalli	235·92	14	Thimmanayanipalli.
	Do.	106·12	18	Mallapalli
	Do.	42 08	..	Do.
2	Yerrabalia	60 80	..	Do
	Do.	227 52	19	Kondagattapalli,
3	Velpala	1 60	47	Udumalakartha.
8	Medapatla	196·32	..	Do
	Do.	23·20	..	Do
	Do	80 72	48	Vepamanipeta
	Do.	28 96		Do.
	Do.	92·44	49	Peddamavaripalli.
	Do	84 00	..	Do.
26	Tallapalli Valamvaripalli	1,859·02	..	Do
30	Kamanakalva	105·20	..	Do.
31	Vinthammanapalli	201 60	..	Do
		5,813 60		

No. 115.—With effect from 1st July 1916, the portions of the Gorivikanama and Dorigallu reserved forests now included within the limits of the villages of the Kadiri taluk, Anantapur district, as shown in the schedule appended will cease to form part of the villages of that taluk, and will be added to, and form part of, the villages of the Palivendla taluk, Cuddapah district, as shown in the said schedule :—

SCHEDULE.

From village of Anantapur district.				*To village of Cuddapah district.*		
Number.	Name.	Area.	Number.	Name.	Area.
		Acs.			
1	Endampalli	24 00	2	Komantla	
6	Kodavandlapalli	480			
12	Dorigallu	78 52	3	Marrachintala.	
14	Timmanayanpalli	19·48			
18	Mallapalli	42·00	12	Yerrabalia.	
19	Kondagattapalli	17·60			
	Do.	225 25	..	Do	
	Do.	178·68	18	Kamanpalli.	
	Do.	5·60	..	Do	
49	Vedulapalli	200·24	..	Do	
	Do.	160·12	23	Velpala.	
47	Udumalkartha	20 32	26	Medapatla.	
	Do.	24 00	..	Do.	
49	Peddamavaripalli				
		1,164 19			

Fort St. George, March 21, 1916.

No. 119.—The following notifications of the Government of India are republished :—

DEPARTMENT OF REVENUE AND AGRICULTURE.

FAMINE.

Delhi, the 9th March 1916.

No. 372 C.—With reference to Rule 3, clause (*b*) of the Rules published with the notification of the Government of India in the Department of Revenue and Agriculture No. 1516-F., dated 25th July 1910, the Government of Bombay have appointed the Hon'ble Mr. C. W. M. Hudson, I.C.S., an Additional Member of the Council of His Excellency the Governor-General, to be a Member of the Board of Management of the Indian People's Famine Trust in place of Mr. J. McNeill, I.C.S.

No. 373-C.—With reference to Rule 3, clause (*b*) of the Rules published with the notification of the Government of India in the Department of Revenue and Agriculture No. 1516-F., dated 25th July 1910, the Government of the Punjab has appointed the Hon'ble Mr. P. J. Fagan, I.C.S., a Member of the Legislative Council of His Honour the Lieutenant-Governor of the Punjab, to be a Member of the Board of Management of the Indian People's Famine Trust in place of Sir M. W. Fenton, K.C.S.I.

J. P. BEDFORD,
Acting Secretary to Government.

DEPARTMENT OF COMMERCE AND INDUSTRY.

CUSTOMS.

Delhi, the 11th March 1916.

No. 1898-W.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL,

THE 28TH DAY OF JANUARY 1916.

By the Lords of His Majesty's Most Honourable Privy Council.

Whereas it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 3 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 28th day of July 1915, and made under section 3 of the Customs and Inland Revenue Act, 1879, and section 7 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect —

That the Proclamation, dated the 28th day of July 1915, as amended and added to by subsequent orders of Council, should be further amended by making the following amendments in and additions to the same —

(1) That the exportation of the following goods should be prohibited to all destinations :—
Cotton rags ;
Linen rags ;
Waste paper.

(2) That the heading "Railway waggons" in the list of goods the exportation of which is prohibited to all destinations abroad other than British Possessions and Protectorates should be deleted, and there be substituted therefor the heading —
Railway waggons and their component parts.

(3) That the exportation of the following goods should be prohibited to all foreign countries in Europe and on the Mediterranean and Black Seas, other than France, Russia (except through Baltic ports), Italy, Spain and Portugal :—
Canes and sticks, unmounted, whether for basket-making or not ;
Cordage and twine of Manila hemp ;
Esrophen ;
Files ;
Packet lamp cases and cases fitted with bulbs but not containing batteries ;
Rum and imitation rum.

Now, therefore, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Fort St. George, March 21, 1916.

No. 117.—The following *Gazette of India* Extraordinary is published for general information :—

DEPARTMENT OF COMMERCE AND INDUSTRY.

Customs.

Delhi, the 16th March 1916.

No. 2102 W.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Governor-General in Council is pleased to exempt pearls meset from the import duty leviable thereon under item No. 86 of Schedule II, Part IV, of the Indian Tariff Act, 1894 (VIII of 1894), as amended by the Indian Tariff Amendment Act IV of 1916.

A. HUTTERWORTH,
Chief Secretary.

Fort St. George, March 17, 1916.

No. 116.—With effect from the 15th April 1916 and until further orders the present Bhimavaram taluk of the Narsapur division of the Kistna district will cease to form part of the Narsapur division and will be constituted into a separate Deputy Collector's division to be called the Bhimavaram division with head-quarters at Bhimavaram.

No. 119.—With effect from the 16th April 1916 and until further orders the following villages of the Nuzvid taluk in the district of Kistna will be formed into a dependent Deputy Tahsildar's division with head-quarters temporarily at Gannavaram. The remaining villages of the taluk will be under the direct supervision of the Tahsildar :—

Government villages
Nil.

Zamin villages.

1. Adivisekhalam.
2. Annavaram.
3. Bahva.
4. Battalavangudem.
5. Soddunapalli.
6. Bommuluru khandrika.
7. Chepparamatla.
8. Chintalavalli
9. Dharmavaram.
10. Gollapalli.
11. Gollapudi.
12. Koralagunta
13. Koyyur.
14. Medicherla.
15. Mirzapuram.
16. Morsupadu.
17. Mukkollupadu
18. Muguturu.
19. Narasannapalem. (Ser.)
20. Narsingapalem
21. Nuzvid Town
22. Pallarlamudi.
23. Potireddipalli.
24. Ramanakkapeta.
25. Ranganagudem.
26. Ravichorla.
27. Saggaramani khandrika.
28. Sobhanadripuram.
29. Snakallu.
30. Suravaram.
31. Tukkaluru.
32. Veleru.

Inam villages.

33. Agiripalli.
34. Akkireddigudem.
35. Anantasagaram.
36. Anneropeta.
37. Bapulapadu.
38. Billanapalli.
39. Bommalasa.
40. Chakkapalli.
41. Chillaboyinapalli.
42. Chinnvellaguntu.
43. Davaregonta.
44. Digavalli.
45. Ellapuram.
46. Emmandala.
47. Garikipativari khandrika.
48. Gopavaram.
49. Hanumantunigudem.
50. Idara.
51. Idulagudem.
52. Jangamgudem
53. Kakaturu
54. Kannamapalli.
55. Katrenipadu.
56. Kodurupadu.
57. Kottapalli.
58. Krishnavaram.
59. Lopudi.
60. Mallelioyinapalli.
61. Mallavaram.
62. Marrivandram.
63. Narsupeta.
64. Nugondapalli.
65. Pinnamareddipalli.
66. Polamanapalli
67. Powarappadu
68. Ramanagudem (No. 113).
69. Ramalle
70. Saggarru.
71. Singanagudem.
72. Sitarampuram.
73. Surapalli.
74. Sowaravari khandrika.
75. Tadapalli.
76. Tallavalli.
77. Timmayagudem.
78. Totapalli.
79. Vadlamanu.
80. Vattigudipadu.
81. Velpuchorla.
82. Vempadu.
83. Venkatapuram mokhasa.
84. Venkatayapalem.

Fort St. George, March 16, 1916.

No. 120.—Under section 2 of the Madras Proprietary Estates Village Service Act, 1894, His Excellency the Governor in Council directs that the Madras Proprietary Estates Village Service Act, 1894, which is in force in the undermentioned inam villages of the Omalur taluk, Salem district, be withdrawn from them from and after the 1st July 1916 :—

Pottipuram Agraharam. | Pottipuram, Bits I and II.

Fort St. George, March 8, 1916.

No. 121.—His Excellency the Governor in Council, with the previous sanction of the Governor General in Council, is hereby pleased to declare, under the provisions of section 24 of the Madras Forest Act of 1882, that the area specified below, which in notifications 523 Revenue, dated 7th November 1902, and 349, Revenue, dated 15th September 1905, published on pages 1434 to 1435 of Part I of the *Fort St. George Gazette*, dated 15th November 1892,

and at page 735 of Part I of the *Fort St. George Gazette*, dated 19th September 1905, was declared to be reserved forest under section 16 of the Act shall cease to be reserved forest with effect from 15th May 1916.

Specification of land disafforested.

Name of reserve disafforested.	District.	Taluk.	Villages.	Area in acres.
63 Kondasunkesula	Cudd pah ..	Jammalamadugu.	Kondasunkesula Diguvakalapatala, Kalluta and Bestavemula.	2,519·56

BOUNDARIES.

North.—Starting from a cairn at the head in the stream which feeds Nimppa gunta (pond) in Kondasunkesula village South, a straight line east to a cairn to the south of the said gunta (pond), then a straight line north east to the khandam stone about 30 yards south of the south east corner of S. No. 299, then the south limit of 11th khandam to the khandam stone on the south side of S. No. 317, then a straight line east to the north-western point of S. No. 704 (inside), khandam stone on the south side of S. No. 317, then a straight line east to the north-western point of S. No. 704 (inside), then a straight line north to the north-west corner of S. No. 703, then the south limit of 6th khandam, all of Kondasunkesula, to the Diguvakalapatala village boundary; then the west limits of 4th and 5th khandams of Diguvakalapatala to 6th, to the Diguvakalapatala village boundary; then the west limits of 4th and 5th khandams of Diguvakalapatala village boundary; then the west limits of 4th and 5th khandams of Diguvakalapatala to the khandam stone about 50 yards south of the south-west corner of S. No. 193, then a straight line south-east to the southernmost point of S. No. 205, then a straight line in the same direction to the southern most point of S. No. 212, then a straight line in the same direction to the khandam stone on the west side of S. No. 216, then a straight line south for about 2 furlongs to a canal about 120 yards south south-west of S. No. 231, then a straight line south-east to the south-west corner of S. No. 289, then along the south limit of 7th khandam to the north-east corner of S. No. 296, all of Diguvakalapatala where it touches the Karnool district boundary

East.—Thence south and south-west along the Karnool district boundary to the trijunction of Karnool district, Iyavaripakalakunta agraharam and Diguvakalapatala villages.

South.—Thence west and north-west along the southern boundary of Iyavaripakalakunta agraharam and Kalluta villages to a cairn about one and a half furlongs north west of the pah to Diguvakalapatala, then a straight line south-west for about a furlong to a cairn beside the stream which feeds a gunta (pond) close by, then a straight line south east for about 1½ furlongs to a cairn on the west margin of the Kalluta-Diguvakalapatala path, then south along the said margin of the path for about ½ mile to a cairn, then a straight line west north-west to the boundary stone between Bestavemula and Kalluta villages

West.—Thence north north-west along the Bestavemula village boundary to the next boundary stone, then a straight line north-west for about 2½ furlongs to a cairn, then a straight line in the same direction for about ½ mile to a cairn on the Venkatapuram agraharam boundary, then north-east and north-west along this boundary to Kondasunkesula boundary and on to the next stone on the Venkatapuram Kondasunkesula boundary, then a straight line north to the starting point of the north boundary

Brief description.—A hill reserve rising about 1,600 feet above the sea level. The higher slopes and the plateau contain a scrub growth of *C. Spinarum*, *T. Xylopyra*, *L. Jujuba Nanda* and a few reps. The reserve is chiefly a grazing ground.

Reason for disafforestation.—This is almost a barren reserve of very poor value

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Fort St. George, March 3, 1916

No 122.—His Excellency the Governor in Council is pleased to declare, under the provisions of section 4 of the Madras Forest Act of 1882, that it is proposed to constitute the areas, the boundaries of which are set forth in the schedule below, "reserved forest" under the Act:—

SCHEDULE.

District.	Taluk.	Village.	Name of block.	Area of the block proposed to be reserved.	Boundaries.
North Arcot ..	Arkonam ..	Banavaram ..	Addition to Banavaram reserved forest.	Bit I .. 42 acs. „ II .. 3 45 46	*Bit I—North*—Starting from a village boundary stone at the north-east corner of S. No. 398 of Banavaram, the line runs eastwards along the south side of S. Nos. 491, 490 and 487 to a boundary stone on the south side of the last-named field, about 7½ chains east of its south-west corner

East and South—Thence south and south-westwards along the west side of S. No. 281 to its south-western corner.

West—Thence north-eastwards in a straight line for 12½ chains to a tree at the south-western corner of field 295 and thence in a straight line almost due north to the starting point

Bit II is a triangular piece of land situated within S. No. 486 of Banavaram village and formed by lines drawn from the north-east and south-east corners of 463 to cairn 3. All the survey numbers quoted above appertain to Banavaram village

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2. His Excellency the Governor in Council is further pleased, under clause (c) of the same section, to appoint the Revenue Divisional Officer, Ranipet, for the time being to be the Forest Settlement Officer (1) to enquire into and determine the existence, nature and extent of any rights claimed by or alleged to exist in favour of any per on in or over the lands comprised within such limits or of any alleged right in regard to any forest produce on such lands and (2) to deal with the claims in the manner provided in Chapter II of the Act. The Governor in Council is also pleased to appoint, under section 4 of the Act the District Forest Officer, North Vellore, for the time being, to attend on behalf of Government during the enquiry.

3. His Excellency the Governor in Council is further pleased under the authority vested in him by section 14 of the same Act to appoint the Collector of North Arcot for the time being to be the Officer of the Revenue Department who shall hear appeals from the orders of the Forest Settlement Officer under sections 11, 12 and 13 of the Act.

Fort St. George, March 1, 1916.

No. 123.—His Excellency the Governor in Council is hereby pleased to declare, under the provisions of section 24 of the Madras Forest Act of 1882, that the area specified below which in notification 210, dated 27th April 1900, published on page 823 of Part I of the *Fort St. George Gazette*, dated 8th May 1900, was declared to be "reserved forest" under section 16 of the Act, shall cease to be reserved forest with effect from the 15th April 1916 :—

Name of reserve.	District.	Taluk.	Village.	Area.	Boundaries.
Eclampatta tope.	Chittoor ..	Chittoor ..	Tenabanda Chittoor ..	Acs. 18	*Situation.*—About half a furlong north-east of Eclampatta village. *Boundaries.*—*North*—Starting from the south-west corner of No. 242 of Tenabanda village, along the south sides of Nos. 242 and 243 of that village, the south and east sides of No. 234 of Chittoor, and the east side of No. 236 of Tenabanda village to a point about 110 yards south of the south-west corner of No. 236 of Tenabanda village. *East*—Thence south-south-east for about ninety yards to the east side of No. 237 of Chittoor (partly inside); thence along its east side to its south-east corner; thence along the south side of No. 237 (partly inside) to the north-east corner of No. 238 of Chittoor. *South*—Thence along the north sides of that field and of Nos. 246 and 245 and along the east and north sides of No. 247 to a point in the north side of No. 247 about forty-four yards south-east of the south-west corner of No. 250. *West*—Along the north side of No. 247 of Tenabanda and the east side of No. 250 of Tenabanda to the starting point. *Brief description.*—This is an experimental tope chiefly consisting of casuarina and of a few mango plants *Reasons for disafforestation.*—This tope has been placed in class III according to the classification suggested by the Forest Committee and it is therefore proposed to disafforest it. The tope has been sold.

No. 124.—His Excellency the Governor in Council is hereby pleased to declare, under the provisions of section 24 of the Madras Forest Act of 1882, that the area specified below which, in notification No. 229, dated 2nd May 1893, published on page 506 of Part I of the *Fort St. George Gazette*, dated 9th May 1893 was declared to be "reserved forest" under section 16 of the Act, shall cease to be "reserved forest" with effect from the 15th April 1916.

SCHEDULE.

Name of reserve.	District.	Taluk.	Village.	Area.	Boundaries.
Pilar ..	Chittoor ..	Vayalpad .	1 Vuddarangareddipalli. 2. Mudupalavemula. 3 Bodamallavaripalli. 4 Doddapalli.	Acs. 696	*North*.—Starting from the village boundary stone at the trijunction of survey No. 807 and No. 811 of Mudupalavemula and No. 1 of Vuddarangareddipalli, in a straight line to the southernmost point of survey No. 786 of Mudupalavemula; thence along a straight line to the point at which the path from Fulareddupalli to the high road from Cuddapah to Chittoor cuts the west side of survey No. 791 of Mudupalavemula. *East*.—Thence in a straight line south to the village boundary stone on the south side of survey No. 789 of Mudupalavemula, which is the second to the east of the boundary stone at its south-westernmost corner; thence west along the village boundary common to Mudupalavemula and Bodamallavaripalli to the first village boundary stone west of the boundary stone at the south-west corner of survey No. 789 of Mudupalavemula; thence in a straight line south-south-west in the point at which the handy track from the Madanapalli-Pilar high road to the Cuddapah-Chittoor high road cuts the east side of survey No. 6 of Doddapalli. *South*.—Thence in a straight line passing through the northernmost points of survey No. 20 of Doddipalli and survey No. 50 of Vuddarangareddipalli to the top of a trap-dyke forming the west side of the latter field *West*.—Thence in a straight line north 6° east along the top of the trap-dyke mentioned above to the first boundary stone on the south side of survey No. 2 of Vuddarangareddipalli, west of its south-east corner; thence a straight line north in the starting point of the north boundary. *Brief description.*—The reserve is less than a square mile in extent and is a denuded block from which little or nothing can be obtained *Reasons for disafforestation.*—This has been placed in class VI according to the Forest Committee's classification.

J. P. BEDFORD,
Acting Secretary to Government.

Fort St. George, March 9, 1916.

No. 128.—Under section 18 of the Madras Salt Act IV of 1889, His Excellency the Governor in Council is pleased to notify that the undermentioned extension was established in the site and on the date noted against it in the annexed schedule :—

SCHEDULE.

Extension.	Site.	Date of establishment.
Pakala ..	Survey Nos. 1, 664, 671, 672, 673, 683 and 662 belonging to Government in the Bangaripalle village, Kandukur taluk, Nellore district.	1916

A. BUTTERWORTH,
Chief Secretary.

Fort St. George, March 7, 1916.

No. 126.—His Excellency the Governor in Council is hereby pleased to declare, under the provisions of section 24 of the Madras Forest Act of 1882, that the area specified below which was included in the reserved forest in notification 294, dated 27th May 1895, published on pages 615 and 616 of Part I of the *Fort St. George Gazette*, dated 11th June 1895, shall cease to be "reserved forest" with effect from 15th May 1916.

Specification of land disforested.

Portion of reserve disforested.	District.	Taluk.	Village.	Extent in acres.	Boundaries
Idupaleyam reserved forests.	Cuddapah .	Rayachoti ..	Muralla-madaka.	10·0	*North.*—Starting from a point on the eastern margin of the Kadiri-Rayachoti road, at a distance of fifteen chains from the first village

boundary stone south of the south-west corner of survey No. 2 of Idupaleyam village, the boundary runs south-south-east to a point eight chains from the starting point.

East.—It runs south-south-east for a distance of fifteen chains.

South.—Thence roughly west-south-west to a point on the eastern margin of the same road at a distance of sixteen chains from the starting point.

West.—Thence north-westwards along the east margin of the Rayachoti-Kadiri road to the starting point.

Brief description.

This consists of the following buildings:—

(1) Gandi Anjaneyaswami temple
(2) Two choultries intended for Madhva Brahmans.
(3) Old Big choultry.
(4) New Yeshamma's choultry.
(5) Police talayari's quarters.

With the exception of a few big *Xylia dolabriformis* and margosa trees along the road near the temple, the growth in the major portion consists of low scrub of *Capparis*, *Zizyphus*, etc.

Reasons for disforestation.

The inclusion of the temple and other buildings caused a good deal of dissatisfaction. The temple is at the very edge of the reserve and its inclusion serves no useful purpose.

Fort St. George, March 18, 1916.

No. 157.—Under section 8 of the Madras Canals and Public Ferries Act, 1890, His Excellency the Governor in Council is pleased to declare the undermentioned ferry in the Malabar district to be subject to the provisions of the said Act with effect from 1st April 1916:—

Taluk.	Village.	Name of ferry	Limits of the ferry.
Walavanad.	Vellinazhi desam, Vellinazhi amsam.	Arai Kadavu	Five hundred yards on either side of the ferry. EASTERN BANK. *North.*—Survey Nos. 169, 182, 184-5, 185 and 186-1, 2 and 4 of desam No. 161, Vellinazhi *South.*—Survey Nos. 6-6, 8, 9-1, 91-6, 7, 8, 9 and 10 of desam No. 161, Vellinazhi. WESTERN BANK. *North.*—Survey Nos. 202-2, 203-1, 3 and 205-2 of desam No. 148, Chethallur *South.*—Survey No. 202-1 of desam No. 148, Chethallur

Under section 10 of the said Act he is further pleased to fix the following scale of tolls leviable upon passengers, animals and goods conveyed across the said ferry:—

SCHEDULE.

Particulars	Rate. Rs.	A.	P.
1. For a man or woman, or child, over 7 years of age*	0	0	2
2. For a man or woman with load *	0	0	6
3. For a buffalo or bullock or other animal without load	0	0	6
4. For a buffalo or bullock or other animal with load	0	1	0
5. For a horse, mule, pony or ass with one attendant besides the rider ..	0	2	0
6. For each sheep, goat or pig	0	0	2
7. For every 60 lbs. of luggage or goods not forming part of a vehicle's or animal's or man's load	0	0	6
8. For a palanquin or manchal with less than 5 bearers	0	4	0
9. For a palanquin or manchal with 5 or more bearers	0	6	0
10. For every bicycle with its rider	0	2	0

* Once in any one period of 24 hours counted from midnight to midnight. This concession applies only to Nos. 1 and 2.

Fort St. George, February 23, 1916.

No. 128.—

Nilgiri Fishing Rules

Preamble.

WHEREAS it is necessary to take steps to protect the trout, carp and other non-indigenous fish, introduced with a view to their acclimatisation into certain waters on the Nilgiri plateau and to regulate fishing generally within the Nilgiri district and in the adjoining portions of the Malabar and Coimbatore districts, the Governor in Council is pleased under the powers vested in him by sections 4 and 5 of Madras Act II of 1879, sections 21, 26 and 33 of the Madras Forest Act V of 1882, and section 6 of the Indian Fisheries Act IV of 1897, to make the following rules which shall remain in force for twelve months from the date of this notification

RULES

Area covered by the preamble.

The area referred to in the above preamble wherein fishing is regulated by the rules hereinafter noted is that included within the following boundaries :—

(1) the south bank of the Bhavani river from Attapadi in the valley of that name, to its junction with the Moyar river ;

(2) from that point the north bank of the Moyar river as far as the boundary of the Nilgiri district, and thence the boundary of the said district, as determined for ordinary administrative purposes, to the Nilgiri peak ;

(3) from that point the western crest of the Nilgiri hills to its termination below Sispara.

(4) thence along the northern, western and southern crests of the Silent valley range to its southernmost point ; and

(5) from that point to Attapadi

Note.—The whole of the Silent valley reserved forest and the Mudumalai and Kumbarakolli leased forests are included in this area.

2. Under section 53, Madras Forest Act V of 1882, the Mudumalai and Kumbarakolli leased forests are declared for the purposes of these rules to be a reserved forest within the meaning of section 21 of the said Act.

The boundaries of the above forests are as follows :—

The Mudumalai leased forests—

North.—The boundary of Mysore State.

East.—The boundary of Mysore State and of Todanad firka of the Gotacamund taluk

South.—The boundaries of the Gudalur desam, the Moyar river, the boundaries of the Sri Madurai desam and of the Cheruthalai desam.

West.—The boundaries of the Munanad amsam and of the North Malabar district, the boundaries of the Wynaad taluk and of the Ganapathi-vattam amsam.

The Kumbarakolli leased forests—

North.—The Bithurbhalla.

East and South.—The Moyar river.

West.—Survey Nos 4 to 11 of the Gudalur desam

3 The following rules apply to all waters within the area defined in rule 1 above with the addition of the Siruvani and the Gopanneri rivers and their tributaries which flow into the Bhavani from the south.

4. *Definition.*—In these rules "fishing" includes the capture of, or the attempt to capture, fish by any means including fixed engines, cruives, weirs or nets or by the damming or baling of any water.

5. *Exception.*—Nothing in these rules applies to fishing conducted by or under the orders of the Piscicultural expert to the Government of Madras.

6 *General prohibition.*—The poisoning of water or dynamiting of fish is absolutely forbidden in all waters

7. *Waters in which fishing is entirely prohibited.*—The Parson's valley stream, Thurshola stream, Peermund stream, Bangi Tappal stream, Yemmakal stream, and the Upper Bilithadahalla above the Bangi Tappal crossing to its source are closed to all fishing.

8. *Waters in which fishing is permitted without a license.*—In the following waters, fishing is permitted without a license throughout the year, provided that the Collector may by notification in the District Gazette from time to time declare such waters or any portion thereof closed to all fishing, or may prohibit fishing for any particular species of fish in all or any such waters during any year or part of a year :—

(1) The Bhavani river and its tributaries below the inflow of the Taimalai stream below Niralai.

(2) The Moyar river and its tributaries below the Gazalhatti chattram

9. In the following waters fishing for trout is permitted, subject to the special rules noted hereunder:—

(1) The Pykara and its tributaries above the Pykara falls including the Krumuud stream, the Mukod stream below the Mukod waterfall, and the Mukorti stream;
(2) The Kundah river and its tributaries including the Avalanche and Emerald valley streams;
(3) The Billithadahalla and its tributaries; and
(4) The Tiger hill reservoirs.

Rules.—(*a*) No fishing for trout shall be permitted in any of the above waters except under license to be issued by the Collector of the Nilgiris.

(*b*) Fishing for trout shall be permitted only between such dates in each year as the Collector may notify in the District Gazette.

(*c*) No fishing for trout shall be permitted before 6 A.M., and later than 7 P.M.

(*d*) All fishing under such license shall be with artificial fly and on a single hook. Fishing with live or dead bait (including worms) and with artificial spinning bait is prohibited.

(*e*) Every license-holder shall carry a disgorger. If any trout under 8 inches in length is caught under cover of a license issued under these rules, it shall be returned to the water as quickly as possible. Any licensee found in possession of a trout under 8 inches in length shall be liable to the penalties prescribed.

(*f*) Every license-holder shall after each occasion on which he fishes, send to the District Forest Officer, Ootacamund, a post card of which a supply can be obtained from that officer, on application, giving a list of the trout killed and their weight, together with a note of the size of any trout under 8 inches in length caught and returned to the water.

(*g*) No license-holder may take trout for the purpose of stocking private waters. All fish retained must be killed at the waterside.

10. *Waters in which fishing for fish other than trout is permitted.*—In the following waters fishing for fish other than trout is permitted subject to the special rules hereinafter noted after each group of waters:—

(*a*) (i) the Pykara river between the inflow of the Krumuud stream and the Pykara falls.

(ii) The Ootacamund lake.

Rules.—Fishing in the above waters of the Pykara river is permitted only with artificial fly, spoon, frog or paste on a single rod and line and on license to be obtained from the Collector of the Nilgiris.

Fishing in the Ootacamund lake with rod and line but not otherwise is permitted throughout the year without license.

(*b*) (i) The Bhavani river with its tributaries (other than the Kundah river and its tributaries including the Avalanche and the Emerald valley streams and the Billithadahalla and its tributaries) from its source down to the inflow of the Tuimalai stream below Niraluti.

(ii) The Moyar river with such tributaries as are in the Nilgiri or the Coimbatore district between the Pykara falls and the Gazzalhatty chattram.

(iii) The Siruvani and the Gopaneri rivers and their tributaries lying in the Malabar and the Coimbatore districts.

Rules.—(1) Fishing in the above waters is permitted only on a license issued by the Collector of the Nilgiris.

(2) The use of nets with a mesh less than three inch square, the measurement being from knot to knot when the net is wet, is prohibited.

(*c*) The following rules apply to all waters included within the area defined in rule 1 supra other than those included in rules 7 to 10 (*b*) supra:—

(1) All fishing is prohibited except under a license issued by the Collector of the Nilgiris.
(2) The use of nets with a mesh less than 1½ inches square is prohibited, the measurement being from knot to knot when the net is wet.
(3) The Collector may by notification in the District Gazette declare from time to time such waters or any portion of such waters closed to fishing, or may prohibit fishing for any particular species of fish in all or any such waters during any year or part of a year.

Licenses.

11. (1) Licenses issued under the above rules shall not be transferable and shall be shown on demand to any Forest officer, any Revenue officer not below the rank of Revenue Inspector or to any Police officer not below the rank of Head Constable, or to the Inspector of Fisheries or any officer authorised by him in this behalf.

(2) The fee for a license to fish for fish other than trout in the waters specified in rule 10 (*a*) (1) shall be Rs. 10 and in the waters specified in rule 10 (*b*) Rs. 25 for each season or part of a season. Provided that (*a*) when no close time is prescribed the season shall be held to run from the 15th September to the 15th of the following September, both dates being inclusive, and (*b*) that the holder of a season license to hunt and shoot under the Nilgiri Game Rules shall be

entitled to the grant free of charge of such a license to fish on application to the District Forest Officer. Such license will remain in force for the unexpired period of the applicant's game license.

(3) (a) The fee for a license for fishing for trout in the waters specified in rule 9 and the number of fish which a licensee is entitled to kill shall be as follows:—

	Rs.		
For the season	150	to cover	200 fish.
For one month	75	"	100 "
For one week	30	"	45 "
For one day	5	"	7 "

These rates are subject to alterations as Government may direct by notification from time to time.

(b) There shall be no limit to the number of licenses issued to any individual provided that the maximum of 200 trout be not exceeded. No license shall be issued for less than its full face value and every time-expired license shall be deemed to be exhausted whether the number of fish specified therein shall have been killed or not.

(4) The season during which the licenses permit fishing shall be clearly endorsed thereon.

(5) Daily licenses for fishing for trout will be issued at the Post offices at Ootacamund, Aravankadu, Wellington, Coonoor and Pykara on payment of the prescribed fee to the Postmasters concerned. Trout-fishing licenses for longer periods and licenses to fish for fish other than trout will, as hitherto, be issued at the District Forest office only on production of a treasury receipt from any Government treasury in the Nilgiri district for the fees payable therefor.

(6) The Collector may refuse to grant a license under these rules to any applicant if the latter has been convicted of an offence against these rules or against the Nilgiri Game Rules or of offences against the provisions of Madras Act II of 1879 or the Indian Fisheries Act, IV of 1897, or for any other reason to be stated in writing and may cancel any license already granted for like reason. If the license is cancelled, the licensee shall not be entitled to the refund of any fee he has paid for such license.

(7) No refund of daily trout-fishing license fee is permissible unless the license is sent to the District Forest Officer by registered post on a day prior to that for which the license was issued.

Penalties.

12. (a) Any infringement of rules 9 (*a*), (*b*), (*c*), (*d*) and (*e*) and 10 (*a*), 10 (*b*) and 10 (*c*) (1) and (2) and of any notification issued under rules 8 and 10 (*c*) (3) within any area reserved under section 16 of Act V of 1882 or in the Mudumalai and Kumbarakoli leased forests as already defined shall render the offender liable on conviction before a Magistrate to a fine which may extend to Rs. 500 or imprisonment for a term which may extend to six months or both as provided by section 21 of the said Act, and any such breach within any area at the disposal of Government but not so reserved as defined by sections 26 and 33 of the said Act shall render the offender liable on such conviction to imprisonment for a term which may extend to one month or to fine which may extend to Rs. 200 or both, under section 26 of the said Act, V of 1882.

(*b*) Except in cases falling under rule (*a*) supra any person convicted before a Magistrate of a breach of rules 10 (*a*) or of 9 (*a*), (*b*), (*c*), (*d*) and (*e*) shall be liable to the penalties and forfeiture prescribed by section 7 of Act II of 1879.

(*c*) Except in cases falling under rule (*a*) supra any person convicted before a Magistrate of a breach of the rules 10 (*b*), 10 (*c*) (1) and (2) and of any notification under rules 8 and 10 (*c*) (3) shall be liable to fine which may extend to Rs. 100, and when the breach is a continuing breach, with a further fine which may extend to Rs. 10 for every day after the date of the first conviction during which the breach is proved to have been persisted in.

(*d*) Except in cases falling under rule (*a*) supra any fixed engines erected or used, or nets used in contravention of rules 10 (*b*) and 10 (*c*) (1) and (2) or of any notification issued under rules 8 or 10 (*c*) (3) shall be liable to seizure and removal by any Police officer or other person specially empowered by the Local Government under section 7 of the Indian Fisheries Act IV of 1897 to make arrest without an order from a Magistrate and without a warrant and any Magistrate trying any breach of these rules or any offence punishable under the Indian Fisheries Act may declare that any fixed engine erected or used or nets used in contravention of these rules and any fish taken in contravention of the said rules by means of any fixed engine or net shall be forfeited.

13. Every person appointed by the District Forest Officer for the purpose of enforcing these rules shall be deemed to be a Forest officer under Act V of 1882.

Fort St. George, March 16, 1916.

No. 124.—Under section 2 of the Madras Proprietary Estates Village Service Act, 1894, His Excellency the Governor in Council directs that the Madras Proprietary Estates Village Service Acts 1894, which is in force in the undermentioned inam villages of the Asko taluk, Ganjam district, be withdrawn from them with effect from the 1st July 1916.—

1. Sunnapalli.
2. Narayanapuram.
3. Vayrakota.
4. Danachandanapadi.
5. Bhittorededanga.
6. Ambedali.
7. Vaishnavabattiladi.
8. Gopalapuram.
9. Vizagopalapuram.
10. Mukhapalli.
11. Kattegada.
12. Dheppagada.
13. Sanoboddangi.
14. Koitagada.
15. Sondhippapalapanka.
16. Badapalli.

J. P. BEDFORD,
Acting Secretary to Government.

PUBLIC WORKS DEPARTMENT.

LEAVE.

Fort St. George, March 14, 1916.

Under articles 233 and 308 (b), Civil Service Regulations, Mr. Percy Hawkins is granted furlough for sixteen months in continuation of the privilege leave for three months sanctioned by the Government of India with effect from the 1st April 1916.

Under articles 283, 280 and 436, Civil Service Regulations, M.R.Ry. Sundara Sastri Panchapakesa Ayyar Avargal, Sub-Engineer, fifth grade, is granted with effect from the 12th February 1916 combined leave for one year, i.e., privilege leave to the extent due and leave on medical certificate for the remaining period.

EXTENSION OF LEAVE.

Fort St. George, March 13, 1916

The combined leave for six months granted to M.R.Ry. Rao Bahadur Royapuram Nallaveeran Arogyaswami Mudaliyar Avargal, Executive Engineer, in the notification published in Part I of the *Fort St. George Gazette*, dated 24th August 1915, has been extended by the Secretary of State for India by one month.

SERVICES REPLACED.

Fort St. George, March 14, 1916.

The services of Mr. Percy Hawkins, Deputy Secretary to the Government of India, Public Works Department, have been replaced at the disposal of the Government of Madras from the 1st July 1916.

S. E. MURRAY,
Joint Secretary to Government, P.W.D.

NOTIFICATIONS.

The following notification of the Government of India is republished:—

RAILWAY DEPARTMENT

(RAILWAY BOARD.)

Simla, the 7th March 1916.

No. 408-T.-15.—It is hereby notified, for general information, that the Railway Board have sanctioned an engineering and traffic reconnaissance survey, being carried out by the South Indian Railway, for a line of railway on the metre gauge between Arni, a station on the Villupuram-Katpadi Section of the South Indian Railway and Padalam or Madurantakam alternatively, a distance of about 60 miles.

2. The survey will be known as the Padalam or Madurantakam-Arni Railway reconnaissance survey.

Fort St. George, March 13, 1916.

Under sub-section (1) of section 48 of the Land Acquisition Act I of 1894, the Governor in Council hereby withdraws from the acquisition of the undermentioned lands specified in the notification, dated 15th October 1915, published on page 1009 of Part I of the *Fort St. George Gazette*, dated 26th October 1915, as required for quarrying stone ballast for the Guntur-Tenali-Repalli Railway :—

	Acs.
Ryotwari, dry—	
S. No. 553-1 A-2	1·95
S. No. 553-1 D-1	0·59
S. No. 554-1 D-1	3·64
S. No. 554-2 A-2	0·87
S. No 554-2 E-1	0·91
S. No. 553-3 A	0·07
S. No. 553-3 D	0·06
S. No. 553-4 B	0·07

ACQUISITION OF LANDS

Fort St. George, March 13, 1916.

Under section 4 Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 4·75 acres, be the same a little more or less, is needed for a public purpose to wit, for quarrying stone ballast for Guntur-Tenali-Repalli Railway ; and, under sections 3 and 7 of the same Act, the Head-quarters Deputy Collector, Guntur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Head-quarters Deputy Collector, Guntur, and may be inspected at any time during office hours.

3. Under section 17 (1) of the Act, the Head-quarters Deputy Collector is further directed to take possession of the lands before award is passed as this is a case of urgency.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Guntur District, Guntur Taluk, Vajendla village		Acs.
Dry, S. No. 553-1 D	Surabayina Mutyalu, Surabayina Venkatappadu, Surabayina Veeraya, Gaunni Rattayya and Shaik Mowla Sahib	North, No. 553-1 A ; east, Nos. 556 and 553-4 C ; south, Nos. 553-3 A and 553-4 E ; west, No. 553-1 A.	1·50
Do. No. 553-1 E	Shaik Mowla Sahib and Surabayina Veeraya.	North, Nos. 553-1 D and 553 ; east, Nos. 556 and 553-1 F ; south, No. 553-2 E ; west, No. 553-1 D.	·68
Do. No. 553-3 A	Annapu Reddi Kota Reddi, Surabayina Mutyalu, Surabayina Venkatappadu and Surabayina Veeraya.	North, No. 553 D ; east, No. 553-3 B ; south, No 553-3 D ; west, No. 553 D.	·15
Do. No. 553-3 D.	Shaik Mastan Sahib ..	North, Nos. 553-3 A and 553-3 C ; east, No. 553-3 B ; south, No. 554 ; west, No. 553-3 C.	·06
Do. No. 553-4 B.	Patadar, Bolapudi Venkata subbamma ; enjoyer, Yedla Subbayya Surabayina Mutyalu, Surabayina Venkatappadu and Surabayina Veeraya.	North, No. 553-1 E, east, No. 553-3 A ; south No. 554, west, No. 553-4 A.	·14
Do. No. 554-1 D.	Shaik Mastan Sahib ..	North, No. 553 ; east, Nos 551 3-A and 554 1-E ; south, No 554-2 F ; west, Nos 554-1 C and 554-2 D & F	·66
Do. No. 554-2 E.	Patadar, Bolapudi Venkata Subbamma ; enjoyer, Yedla Subbayya.	North, No. 553 ; east, Nos. 554-1 A and 554-2 C ; south, Nos. 551-2 C and 560 ; west, No. 553	·71
Do. No. 554-2 F.	Patadar, Bolapudi Venkata Subbamma ; enjoyer, Yedla Subbayya and Shaik Mastan Sahib.	North, No. 554-1 C, D ; east and south, No. 554-2 G ; west, No. 554-2 D & E.	·62
		Total ..	4·75

Fort St. George, March 18, 1916.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 12·27 acres, be the same a little more or less, is needed for a public purpose, to wit, for loco yard at Bobbili Railway station ; and, under sections 3 and 7 of the same Act, the Divisional officer, Parvatipuram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the Office of the Sub-Collector, Parvatipuram, and may be inspected at any time during office hours.

3. This notification is in supersession of the one dated 27th May 1915, and published on page 478 of Part I of the *Fort St. George Gazette*, dated 1st June 1915, for the same purpose.

SCHEDULE.

Description of land, wet or dry, inam or peramboke with survey or patnam number	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
	Vizagapatam district, Bobbili taluk, Mallamaopet village near Bobbili.		
			ACRS.
Jeruyati wet ..	Owner, Maharaja of Bobbili, C.I.E. , tenant, Gora Venkayya Garu.	North, Gorja , east, local fund cart house compound, south and west, Mukkamlavari subsequent inam	1·10
Subsequent inam, wet.	Owner, Maharaja of Bobbili, C.I.E. ; tenant, Mukkamla Appayya Garu.	North, Gorja and jeruyati land; east, railway compound; south, sub-divided inam No 166 purchased by the Maharaja; west, remaining portion of the inam.	4 03
Sub divided inam, wet	Owner, Maharaja of Bobbili, C.I.E. ; tenant, Mukkamla Appayya Garu.	South, Mukkamlavari subsequent inam, east, railway compound south, sub-divided inam of Bodapati Ramamurti Pantulu Garu; west, Mukkamlavari subsequent inam.	0·31
Do	Bodapati Ramamurti Pantulu Garu	South, sub divided inam purchased by the Maharaja, east, railway compound, south, subsequent inam of Agaru Appayya and Ramayya and the sub-divided inam of Sala Venkayya and Suryya; west, Mukkamlavari subsequent inam.	0·81
Subsequent sarnee inam, wet.	Owner, Maharaja of Bobbili, C.I.E. , Inamdars Agaru Appayya, Agaru Ramayya and Agaru Ramayya ; mortgagee, Kandura Suryanarayana, son of Gopayya.	North, sub-divided inam of B Ramamurti Pantulu Garu; east, railway compound; south, sub-divided inam of Sala Venkayya Garu; west, sub-divided inam of Sala Venkayya Garu	1·5
Sub-divided inam, wet	Sala Venkayya Garu ..	North, sub-divided inam of B. Ramamurti Pantulu Garu, east, subsequent inam of Agaru Appayya and Ramayya, south, jeruyati land of Thotla Rami Nayudu, west, sub-divided inam of Sala Suryya Garu.	2 36
Do.	Sala Suryya Garu, son of Gopayya Garu	North, sub-divided inam of B Ramamurti Pantulu Garu; east, sub-divided inam of Sala Venkayya Garu, south jeruyati land of Karri Rami Nayudu; west, remaining wet lands of the owner and the land of Gora Tirumalaramanayar	1 40
Do.	Gora Tirumalaramanayar	North, wet land of the owner east, sub-divided inam of Sala Suryya Garu; south and west, wet land of the owner.	0·5
Jeruyati, Zamindari, wet	Owner, Maharaja of Bobbili, C.I.E.	North, wet land of Sala Suryya Garu; east, wet land of Sala Venkayya Garu, south, wet land of Thota Rami Nayudu; west, wet land of the owner	3 8
Do.	Tenant, Karri Karmi Nayudu ..	North, wet land of Thotla Rami Nayudu; east, Railway compound, south and west, land of the owner.	2·8
Do.	Owner, Maharaja of Bobbili, C.I.E.; and tenant, Thotla Rami Nayudu.	North, wet land of Karri Karmi Nayudu and Sala Venkayya Garu, east, Railway compound; south, wet land of Karmi Nayudu, west, wet land of the owner.	0·32
Do.		Total ..	12 27

D. MARSHALL,
Deputy Secretary to Government, P.W.D.

Fort St. George, March 14, 1919

Under section 4, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·04 acre, be the same a little more or less, is needed for a public purpose, to wit, for repairs to the Pratipati Papudu tank of Burugupudi; and, under sections 3 and 7 of the same Act, the Tahsildar, Rajahmundry, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar, Rajahmundry, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or peramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Godavari district, Rajahmundry taluk, Burugupudi village.		
Jeruyati, dry, S. No. 464.	Gandla Veeranna	North, S. No. 463, east and south, S. No 464 west, S. No. 468.	ACRS. 0·04

Fort St. George, March 10, 1916.

Under section 4, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·07 acre, be the same a little more or less, is needed for a public purpose, to wit, for protecting the left bank of the Vettar in Puthenguddi limits; and, under sections 3 and 7 of the same Act, the Divisional Officer, Negapatam, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Negapatam, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore district, Nannilam taluk, No. 181, Uthama Solapuram village			ACRE.
Govt., wet, S. No. 155 A-1 B.	D. Krishna Pillai	North and east, No. 155 A-1, south, Nos. 155 A-2 and 156 B; west, Nos. 155 A-2 and 160.	0·07

Fort St. George, March 14, 1916.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·06 acre, be the same a little more or less, is needed for a public purpose, to wit, for repairs to the Bontedipanta tank at Tantikonda, Rajahmundry taluk; and, under sections 3 and 7 of the same Act, the Tahsildar, Rajahmundry, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar, Rajahmundry, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Godavari district, Rajahmundry taluk, Tantikonda village.			ACRE.
Jeroyati, dry, No. 179.	Bathaddi Appanna	North, No. 179; east, No. 178; south and west, No. 179.	0·03
Service inam, wet, No. 173.	Vanapalli Subbado and Penugadura Venkataswarugadu.	North, No. 179; east Nos. 172 and 172; south, No. 173; west, No. 178.	0·03
		Total ...	0·06

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3½ cents, be the same a little more or less, is needed for a public purpose, to wit, for the diversion of the Shimeru drain in Penamaker; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Bezwada, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Sub-Collector, Bezwada division, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Kistna district, Bezwada taluk, Penamaker village.			CENTS.
Zamin, dry, D. No. 227-3 A.	Kode Seshamma	North and east, D. No. 196; south, D. No. 227-4 B; west, D. No. 227-3 A.	½
Do. No. 227-4 A.	Zanga Pitchireddi, brother of Somireddi.	North, D. No. 227-3 A; east, D. Nos. 217-4 B and 249; south, D. No. 248; west, D. Nos. 227-3 and 227 B.	½
Do. No. 249-1 C.	Zanga Venkanna	North, D. No. 250; east, D. No. 249-2 B; south, D. No. 249-1 B; west, D. No. 227.	2
Do. No. 249-1 A.	Do.	North, D. No. 249-1 B; east, D. No. 249-2 A; south, D. No. 248; west, D. Nos. 248 and 227.	2
Do. No. 249-3 C.	Zamula Pitchireddi, son of Peddireddi.	North, D. No. 250; east, D. No. 249-3; south, D. No. 249; west, D. Nos. 249-1 B and 249-2 B.	2
Do. No. 249-2 A.	Do. do.	North and east, D. No. 249-2 B; south, D. No. 250; west, D. No. 249-2 A.	2
		Total ...	8½

Fort St. George, March 18, 1916

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·29 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a ring bund at Pranur, hamlet of Gundimeda; and, under sections 3 and 7 of the same Act, the Head-quarters Deputy Collector, Guntur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Head-quarters Deputy Collector, Guntur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or parumboke, with survey or poimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Guntur district, Guntur taluk, Gundimeda village.		
			A.C.
Dry, assessed patta lands, No. 380 C,	Mukkamala Kotayya ..	North, No. 381; east, No. 380; south, No. 380 B; west, No. 374.	0·06
Do. No. 381-1.	Reddibathula China Venkata Reddi.	South, No. 381-2, east, river; south, No. 380-C; west, No. 374.	2·16
Do. No. 381-2.	Reddibathula Rami Reddi ..	North, No. 382-3 A, east river; south, No. 381-1; west, No. 374.	1·67
Do. No. 382-1.	Reddibathula China Venkata Reddi.	North, east and south, No. 382-2; west, No. 374	0 30
Do No. 382-3 A.	Do do.	North, No. 382-3 B; east, river; south, No. 381-2 west No. 382-2	1·69
Do. No. 382-3 B	Reddibathula Sreeramulu .	North, No. 383; east, No 404-10; south, No. 382 3 A; west, No. 382 2	0·75
Do. No. 382-3 C	Reddibathula Rami Reddi ..	North, No 383; east No. 405-10; south, No. 382-3 B; west, No. 382-2.	1·90
Do No. 404-10	Mukkamala Kotayya, .	North, No. 405-9; east and south, Kistna river; west, No 382-3 C.	0 17
Do. No. 385-C	Reddibathula Subba Reddi and Mahalakshmi.	North No 385-B; east, No. 374; south, No. 347-A; west, No. 386-B.	0 14
		Total ..	7·28

F. E. MORGAN,
Under Secy. to Govt., P. W.D. (Irrigation Branch).

Fort St. George, March 13, 1916.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·1066 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of huts for the constables of the E 3 Police station; and, under sections 3 and 7 of the same Act, the Deputy Collector and Collector of Income-tax, Madras, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the said officer and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or parumboke, with survey or poimash number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Madras district, Madras taluk, Mylapore village.		
			A.C.
Dry, R.S. No 59 ..	Ghulam Muhammad	North, No. 71; east, No. 61; south, No. 61; west, No 49	1·1066
Do No 71 ..	Venkatachellam	North, No 70, east, No. 61, south, No. 52, west, No. 49.	
Do. No 52 ..	Dalvanayaga Gramani ..	North, No 71; east, No. 61; south, No. 53; west, No 49.	
Do. No. 53 ..	Do. ..	North, No. 52; east, Nos. 58 to 61; south, No. 57; west, Nos. 55 and 49.	
Garden, land, R.S. No. 59 part.	Bala Mudaliyar (Balasubramania Mudaliyar)	South, No. 58; west, No. 59; north, No 58; west, No. 55.	
Do. No. 60 part.	Do. do.	North, No. 61; east, No 60; south, No. 59; west, No. 55.	
Do. No. 61 part.	Do. do	North, No. 72; east, No. 61; south, No. 60; west, Nos 60 to 58.	
		Total ..	1·1066

Fort St. George, March 11, 1916

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·50 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for extension of Reserve Police lines at Guntur; and, under sections 8 and 7 of the same Act, the Divisional Officer, Guntur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Guntur, and may be inspected at any time during office hours

SCHEDULE

Description of land, wet or dry, inam or poramboke, with survey or puramah number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Guntur district, Guntur taluk, Guntur village.			
			ACRES
Seri, dry, S No. 126/2 A 2 P	Ela Janardanayya and Pullpati Yajnata Gurunadham,	North and east, S. No. 126/2 A-3 A; south, S. No 126/2 B-1 6; west, S No. 118.	0 20
Do. No 126/2 B-1 B.	Akuthota Nannyy and Venkatasubbrahmanyam being minors, mother and guardian Kanakamma and Kshmana Venkatanarasimham.	North, S No. 126 2 A-2 B; east, S No. 126/2 B-1 A; south, S No. 126/2 B-2, west, S. No. 118	0 30
		Total ..	0 50

Fort St. George, March 10, 1916

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·022 acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of latrines for the staff of E-2 (Royapettah) Police station; and, under sections 3 and 7 of the same Act, the Deputy Collector of Madras and Assistant Superintendent of Stamps is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Collector of Madras and Assistant Superintendent of Stamps and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Madras district, Madras taluk, Mylapore village.			
Dry, R.S No 367	Ponnuswami Mudaliyar	North, R S No 364; east, R.S No 446; south, R.S. No. 363, west, R S. No. 366	sq. ft. 960 or 0 022 acre.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2 01 acres, be the same a little more or less, is needed for a public purpose, to wit, for Lakshmingaram village; and, under sections 3 and 7 of the same Act, the Tahsildar of Bhadrachalam is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Bhadrachalam and may be inspected at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or poramboke, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Godavari district, Bhadrachalam taluk, Dummugudem village.			
			ACS.
Portion of S Nos. 9 and 16 of Dummugudem.	Sri Raja Pardhasaradhi Appa Rau Bahadur, Zamindar, Bhadrachalam estate.	North, zamindari waste, east, S Nos. 8 and 10, south, southern boundary line of Lakshmingaram, west, Nos. 8 and 15	2·31

W. G. MOLESWORTH,
Under Secretary to Government, P. W.D.

LIST OF PAPERS PLACED AT THE DISPOSAL OF THE PRESS.

The following list of papers, placed at the disposal of the Press between 14th to 21st March 1918, is published for general information :—

No. in the list.	Department.	G.O. No. and date.	Subject.
		1918	
1	Public ..	No. 628, Mar. 7.	Issuing a press communiqué regarding the grant of passports to persons proceeding to Egypt. [1 s.]
2	Financial ..	No. 106, Feb. 22	Consolidating the revised estimates for 1918-18 and the budget estimates for 1918-17 of plague expenditure under Provincial, Local, Municipal and Contingent funds. [4 ss.]
3	Do. ..	No. 155, Mar. 16.	Sanctioning the grant of compensation for distress allowance to all whole-time servants of Government on civil establishments whose pay does not exceed Rs. 75 per mensem and to State pensioners up to the end of March 1918 in the districts of Ganjam, Vizagapatam, Godavari, Kistna, Guntur, Cuddapah, Nellore, Chingleput, Madras, South Arcot, North Arcot, Coimbatore, Trichinopoly, Tanjore, Ramnad, Tinnevelly, Malabar, South Canara and the Nilgiris. [1 s.]
4	Legislative ..	No. 22, Feb. 11 ..	A Bill to amend the Madras Irrigation Cess (Amendment) Act, 1913 — Directing the publication in the *Fort St George Gazette* of — in English and in the Tamil, Telugu, Uriya and Hindustani languages and requesting the Hon'ble Mr. A. G. Barlow, C.S.I., to take charge of the Bill [1 s.]
5	Educational ..	No. 176, Feb 11 .	Grant-in-Aid Code and the Madras Educational Rules.—Directing that a conference of officials and non-officials be summoned for the purpose of discussing certain questions bearing on the — and appointing the members thereof [1 s.]
6	Do ..	No 241, Feb. 21 ..	Public Service and Special Tests Notifications.—Directing the publication in the *Fort St George Gazette* of notifications making certain alterations in the — relating to the tests to be passed by Deputy Collectors appointed by direct recruitment and by European and Eurasian candidates for the post of Deputy Collector [1 s.]
7	Local and Municipal.	No. 23 L., Jan. 6.	Guineaworm disease.—Approving as a model lecture the pamphlet on "stop-wells and — in area " submitted by the Surgeon-General and communicating it to all local bodies and to the Director of Public Instruction. [2 ss.]
8	Do.	No. 21d L, Feb. 12.	Rules.—Confirming the revised —'adopted by the South Arcot District Board on the subject of grant of leave to subordinates under the control of the District Medical and Sanitary Officer and of the allowances to be paid to the acting incumbents [1 s.]
9	Do.	No. 220 L., Feb. 14.	Rules.—Confirming the — framed by the Cuddapah District Board on the subject of the grant of leave to subordinates under the control of the District Medical and Sanitary Officer drawing a salary not exceeding Rs. 35 per mensem. [1 s.]
10	Do.	No. 142 M., Jan. 21.	Councils.—Ordering the publication of a notification in the Fort St. George and in the Ganjam District Gazettes increasing the maximum strength of the Purak Municipal Council to sixteen and fixing the number of councillors to be appointed by election at five [1 s.]
11	Do.	No. 205 M., Jan. 31.	Provident Fund.—Approving the proposal of the Perdidam Municipal Council for the establishment of a — for the benefit of the permanent municipal employees and confirming the rules adopted by them in their resolution 178, dated 22nd January 1918 [1 s.]
12	Do.	No. 224 M., Feb. 1.	Budget estimate.—Accepting, with remarks, the — of the Walajapet municipality for the year 1916-17. [1 s.]
13	Do.	No 233 M., Feb. 4.	Budget estimate.—Accepting, with remarks, the — of the Hosur municipality for 1916-17 [1 s.]
14	Do.	No. 242 M., Feb. 3.	Budget estimate.—Accepting, with remarks, the — of the Perintlmadi municipality for the year 1916-17. [1 s.]
15	Do.	No. 244 M , Feb. 3.	Budget estimate.—Accepting, with remarks, the — of the Cuddalore municipality for 1916-17. [1 s.]
16	Do.	No. 253 M., Feb. 4.	Budget — Accepting, with remarks, the — estimate of the Srirangam municipality for 1916-17. [1 s.]
17	Do.	No. 262 M., Feb. 5.	Budget Estimate —Accepting, with remarks, the — of the Kodaikanal municipality for 1916-17. [1 s.]
18	Do.	No. 271 M., Feb. 6.	Budget estimate.—Accepting, with remarks, the — of the Peddapuram municipality for the year 1916-17. [1 s.]
19	Do.	No. 283 M., Feb. 8.	Budget estimate.—Accepting, with remarks, the — of the Karnool municipality for 1916-17. [1 s.]
20	Do.	No. 289 M., Feb. 8.	By-law.—Confirming the — adopted by the Tiruvannamalai Municipal Council authorising the levy of a fee for the renewal of the registration number of licence of vehicles or animals. [1 s.]
21	Do.	No. 316 M., Feb. 12.	Budget Estimate —Accepting, with remarks, the — of the Vaniyambadi municipality for 1916-17. [1 s.]
22	Do.	No. 324 M., Feb. 14.	Budget Estimate —Accepting, with remarks, the — of the Mannargudi municipality for 1916-17. [1 s.]
23	Do.	No. 323 M., Feb. 14.	Budget Estimate.—Accepting, with remarks, the — of the Tanjore municipality for the year 1916-17. [1 s.]
24	Do.	No 327 M , Feb. 21.	Budget Estimate —Accepting, with remarks, the — of the Dindigal municipality for 1916-17. [1 s.]
25	Do.	No. 328 M., Feb 22	Budget Estimate.—Accepting, with remarks, the — of the Tiruvalur municipality for 1916-17. [1 s.]
26	Public Works.	No. 215 W , Feb 7.	Sanctioning the proposal to open a Telegraph office at Puttur in the Chittoor district. [1 s.]
27	Do.	No 217 W., Feb. 7.	Sanctioning the proposal to open a Telegraph office at Chitvel in the Cuddapah District on administrative grounds. [1 s.]

* *B* — A copy of any of the foregoing papers can be obtained, on payment of the price noted against each, on application to the Superintendent, Government Press, Madras.

A. BUTTERWORTH,
Chief Secretary.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 12.] MADRAS, TUESDAY EVENING, MARCH 28, 1916. [Price, 2 as. 8 p.

Part I-A.—Local and Municipal.

APPOINTMENTS.

Fort St. George, March 21, 1916.

No. 307.—In exercise of the power conferred by section 11 of the Madras Local Boards Act of 1884, the Governor in Council is pleased to re-appoint the District Medical and Sanitary Officer, Chingleput, as a member of the District Board of Chingleput.

No. 308.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to re-appoint the Rev. Cyrenius Richard Marsh to be a member of the District Board of Kurnool.

No. 309.—In exercise of the power conferred by section 10 of the Madras District Municipalities Act of 1884, the Governor in Council is pleased to re-appoint M.R.Ry. Adanur Ramaswami Ayyar Narayana Ayyar Avargal as a municipal councillor of the municipality of Srivilliputtur.

No. 310.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint Dr. Henry William McCauly Hayes to be a municipal councillor of the municipality of Trichinopoly.

No. 311.—In exercise of the power conferred by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint Kaniyambadi Lal Badshah Sahib Bahadur to be a municipal councillor of the municipality of Vaniyambadi.

No. 312.—In exercise of the power conferred by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint M.R.Ry. Nathalla Subbarayu Chetti Narayana Chetti Garu to be a municipal councillor of the municipality of Walajapet.

No. 313.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint M.R.Ry. Goura Lakshmayya Chetti Garu to be a municipal councillor of the municipality of Adoni.

NOTIFICATIONS.

No. 314.—In exercise of the power vested in him by sub-section (2) of section 75 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to exempt from payment of the water and drainage tax all buildings and lands situated in Cowl Bazaar in the Bellary municipality.

No. 315.—Whereas the revenue village of Chapradahalli in the Kudligi taluk is situated at a convenient distance from the union of Kottur in the district of Bellary and it is considered desirable to include it in the said union with a view to bring it under sanitary control;

In exercise of the power conferred by section 8 of the Madras Local Boards Act of 1884, and in modification of notification 300, published at page 223 of Part I-A of the *Fort St. George Gazette*, dated 8th September 1885, the Governor in Council is pleased to declare that the said revenue village of Chapradahalli shall be included in the said union from 1st April 1916 and that the maximum number of members to be appointed to the panchayat of the aforesaid union shall from that date be six.

No. 316.—Whereas it appears that the village of Samanur included in the Marandahalli union in the Dharmapuri taluk, Salem district, is situated at an inconvenient distance from the union centre;

In exercise of the power conferred by section 8 of the Madras Local Boards Act of 1884 and in modification of notification No. 777, published at page 463 of Part I-A of the *Fort St. George Gazette*, dated 23th June 1915, the Governor in Council is pleased to exclude the above-mentioned village from the union with effect from 1st October 1915.

No. 317.—In the schedule appended to notification 1474, published at page 865 of Part I-A of the *Fort St. George Gazette*, dated 21st December 1915, relating to the acquisition of lands for widening the North-South Rukmampalayam Street in the Mannargudi municipality, *insert* the following particulars in column 1 against the entries in column 2 :—

Column 1.	Column 2.
Dry, Jari—	
T.S. No. 3631/R.S. No. 393	.. Mangammal.
T.S. No. 3632/R.S. No. 393	.. Venu Nayudu.
T.S. No. 3633/R.S. No. 394 D	.. Doraiswami Nayudu.
T.S. No. 3634/R.S. No. 393	.. Ammalu Ammal.
T.S. No. 3635/R.S. No. 394 F	.. Narayanaswami Nayudu.

No. 318.—Under sub-clause (ii) of clause (*a*) of sub-section (1) of section 250 of the Madras District Municipalities Act, 1884, and in modification of the division into wards and distribution of elective seats shown in the schedule annexed to the rules for the election of municipal councillors published in Part I-A of the *Fort St. George Gazette* of the 30th November 1915, the Governor in Council proposes to re-arrange the wards in the Hospet municipality and to redistribute the elective seats as shown in the following schedule. Any objections or suggestions that parties interested may desire to offer in regard to this proposal should be transmitted so as to reach Government on or before the 1st April 1916; none received after that date will be considered.

Schedule

Number and name of wards.	Boundaries or other description of wards.	Number of elected councillors.
First ward.	*North.*—The northern demarcation boundary line of the municipality as defined in notification referred to in G.O. 2334 M, dated 5th December 1912.	2
	East.—The eastern demarcation boundary line of the municipality up to south-eastern corner stone of survey 105 of Hospet village reaching Hospet-Kamalapur road.	
	South.—Hospet-Kamalapur road meeting Dharwar road at south-eastern corner of the Government girls' school, Dharwar road meeting Chittawadigi road near Taluk Board office a part of Chittawadigi road and the old fort wall.	
	West.—The western demarcation boundary line of the municipality from the old fort wall at the north-western corner stone of survey 190.	
Second ward.	*North.*—The southern boundary line of the First ward as defined above.	2
	East.—The demarcation boundary line of the municipality from Bellary road to Kamalapur road.	
	South.—Bellary and Edigakeri road.	
	West.—Boyakeri road from its junction with Edigakeri road up to cattle-pound and Chittawadigi road up to Taluk Board office.	
Third ward.	*North.*—The southern and western boundary line of the Second ward as defined above, part of Chittawadigi road and fort wall.	2
	East.—The eastern demarcation boundary line of the municipality from Bellary road.	
	South.—The southern boundary line of the municipality.	
	West.—The western demarcation boundary line of the municipality up to fort wall.	

No. 319.—In exercise of the power conferred by section 19 of the Madras Local Boards Act of 1884, and in modification of so much of notification No. 1937 published on page 742 of Part I-A of the *Fort St. George Gazette*, dated 5th December 1911, as relates to the taluk boards of Chandragiri, Chittoor and Madanapalle in the Chittoor district, the Governor in Council is pleased to declare that the maximum number of persons to be appointed as members of the taluk boards and the number to be appointed by election shall be as shown below :—

District.	Name of taluk board.	Maximum strength.	Number of members to be elected.
Chittoor	Chandragiri	22	11
Do.	Chittoor	18	9
Do.	Madanapalle	21	11

The constitution of the boards, as now fixed, shall take effect one month after the publication of this notification in the *Fort St. George Gazette*.

No. 320.—Under section 145 of the Madras Local Boards Act of 1884, the Governor in Council directs the publication of the following alteration which it is proposed to make in the revised schedule I to the rules framed under sub-section (1) of section 144 of the Act and published under notification No. 1371 on pages 852—821 of Part I-A of the *Fort St. Geor*

Gazette, dated 30th November 1915. Objections or suggestions in respect of the draft alteration may be submitted so as to reach Government on or before 1st April 1916. None received after that date will be considered.

District.	Taluk board.	Number of electoral circle.	Specification of area included in the electoral circle.	Number of members to be elected by each circle.	Landed property qualification for the taluk board specified in column 3.
			For—		
Chittoor	Chandragiri	No. 1	Chandragiri and Tirupati firkas	1	50
		„ 2	Pakala firka	1	
		„ 3	The zamindari taluk of Kalahasti	3	
		„ 4	Do. of Narayanavanam,	2	
		„ 5	Do. of Pallipatta included in Puttur deputy tahsildar's division	1	
		„ 6	The zamindari taluk of Pallipatta included in Tiruttani deputy tahsildar's division.	1	
		„ 7	The zamindari taluk of Tiruttani	3	
	Chittoor	No. 1	Putalpet firka	1	50
		„ 2	Madigalam firka	1	
		„ 3	Chittoor firka	1	
		„ 4	Samudrapalle firka	1	
		„ 5	Vellamalu firka	2	
		„ 6	Palayams of Sangari, Naraguntl, Gudipalle and Tumbe.	1	
		„ 7	Palmaner, Baireddipalle and Venkatagirikota firkas.	2	
	Madanapalle	No. 1	Vayalpad firka	1	50
		„ 2	Pilar and Gandlur firkas	1	
		„ 3	Yerravaripalem firka	1	
		„ 4	Madanapalle firka	1	
		„ 5	Tambellapalle firka	1	
		„ 6	Kottakota firka	1	
		„ 7	Surrakkayalakota firka	1	
		„ 8	Punganur division (zamindari)	2	
			Substitute—		
Chittoor	Chandragiri	No. 1	Chandragiri firka	1	50
		„ 2	Tirupati firka	1	
		„ 3	Pakala firka	1	
		„ 4	The zamindari taluk of Kalahasti	2	
		„ 5	Do. of Narayanavanam	2	
		„ 6	Do. of Pallipatta included in the Puttur deputy tahsildar's division.	1	
		„ 7	The zamindari taluk of Pallipatta included in the Tiruttani deputy tahsildar's division.	3	
		„ 8	The zamindari taluk of Tiruttani	2	
	Chittoor	No. 1	Putalpet firka	1	50
		„ 2	Madigalam firka	1	
		„ 3	Chittoor firka	1	
		„ 4	Samudrapalle firka	1	
		„ 5	Vellamalu firka	1	
		„ 6	Palayams of Sangari, Naraguntl, Gudipalle and Tumbe.	1	
		„ 7	Palmaner firka	1	
		„ 8	Baireddipalle firka	1	
		„ 9	Venkatagirikota firka	1	
	Madanapalle	No. 1	Vayalpad firka	1	50
		„ 2	Pilar firka	1	
		„ 3	Gandlur firka	1	
		„ 4	Yerravaripalem firka	1	
		„ 5	Madanapalle firka	1	
		„ 6	Tambellapalle firka	1	
		„ 7	Kottakota firka	1	
		„ 8	Surrakkayalakota firka	1	
		„ 9	Punganur division (zamindari)	2	

No. 521.—Under sub-clause (ii) of clause (a) of sub-section (1) of section 250 of the Madras District Municipalities Act, 1884, and in modification of the divisions into wards and distribution of election seats shown in the schedule annexed to the rules for the election of municipal councillors published in Part I A of the *Fort St. George Gazette* of the 30th November 1915, the Governor in Council proposes to re-arrange the wards in the Ellore municipality and to re-distribute the elective seats as shown in the following schedule. Any objections or suggestions that parties interested may

desire to offer in regard to this proposal should be transmitted so as to reach Government on or before the 10th April 1916; none received after that date will be considered.

SCHEDULE.

Ward number.	Boundaries.	Number of elected councillors for each ward.
First ward	*North.*—The right bank of the Kistna canal from the Sanivarapupeta crossing up to the Public Works Department bridge. *East.*—The western edge of the High road from the Public Works Department bridge up to Kudali. *South.*—The north side of the High road from Kudali to the point of junction with the Fort Glacis near the Post office. *West.*—The east side of the Munsif's Court road from the Fort Glacis near the Post office, thence along the north side of the Taluk Police Lines road to the right bank of the Kistna canal where the new foot-bridge near the Sanivarapupeta crossing is situated.	2
Second ward	*North.*—The right bank of the Kistna canal from the north-west corner of field No. 1139 to the Sanivarapupeta crossing and the north side of the Taluk Police Lines road up to the point of junction with the Munsif's Court road *East.*—The east side of the Munsif's Court road from the point of junction with the Taluk Police Lines road to the Fort Glacis near the Post office, the north side of the High road up to the point where the Nunnaveri street crosses it, the east side of the Saladivari lane and of Kambhampativari street to Seshanna Rao's tank, the north-eastern boundary of poramboke No. 510 and the eastern boundaries of survey Nos. 525 and 528. *South.*—The southern boundary of the town from the southern corner of survey No. 528 to the south-eastern corner of survey No. 883. *West.*—The western boundary line of the town from the south-eastern corner of survey No. 883 to the north-western corner of survey No. 1136.	2
Third ward	*North.*—The north side of the High road from Nunnaveri street up to Kudali, the north side of the Madepalli road up to Gajulapunja and the north side of the Chatapurra road to the point where it meets the eastern bank of the Madepalli channel. *East.*—The eastern boundary of the town from the last point to its junction with the Madepalli road. *South.*—The southern boundary of the town from the last point to the south-east corner of survey No. 524. *West.*—The eastern side of the Revenue survey Nos. 638 and 525, the north-eastern boundary of poramboke No. 510, the eastern side of Khamlhampativari street and the eastern side of Saladivari lane up to the old town Police station.	2
Fourth ward	*North.*—The right bank of the Kistna canal from the Public Works Department girder bridge up to the south-western corner of field No. 89. *East.*—The eastern boundary of the town from the last point up to the Chatapurra road. *South.*—The northern side of the Chatapurra road from the last point up to Gajulapunja and the north side of the Madepalli road up to Kudali *West.*—The western side of the High road from Kudali to the Public Works Department girder bridge.	2
Fifth ward	*North.*—The northern side of the railway line from the municipal limits in field No. 1110 up to the municipal limits in the east. *East.*—The eastern boundary of the town from the last point up to the north-west corner of field No. 39. *South.*—The right bank of the Kistna canal from the last point up to north-western corner of field No. 1130. *West.*—The western boundary of the town from the last point up to the railway line in field No. 1110.	2
Sixth ward	*North.*—The northern boundary of the town from the point where it crosses the Chintalapudi road to the point where it crosses the Ellore-Bhimadole road. *East.*—The eastern boundary of the town from the last point up to the railway line. *South.*—The northern side of the railway line from the last point to the southern boundary of field No. 1110. *West.*—The western boundary of the town from the last point to the point where it crosses the Chintalapudi road.	2

No. 322.—Under sub-section (2) of section 75 of the Madras District Municipalities Act of 1884, the Governor in Council hereby cancels, with effect from 1st April 1916, notification No. 4-0 published on page 125 of Part I-A of the *Fort St. George Gazette*, dated 19th March 1907, exempting the railway buildings and land within the Bezwada municipal limits from the payment of one-fourth of the water and drainage tax.

No. 323.—Under sub-section (1) of section 144 of the Madras Local Boards Act, 1884, the Governor in Council directs that the following alterations be made in the schedule to the rules framed for the conduct of elections of members of taluk boards and republished as notification 1371, on pages 802—821 of Part I-A of the *Fort St. George Gazette*, dated 30th November 1915:—

District.	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle.	Number of members to be elected by each circle.	Landed property qualifications for the taluk board specified in column 2.
			For—		Rs.
South Arcot ..	Tindivanam ..	1	Tindivanam firka	1	100
		2	Perumukkal firka	1	
			Vadamaruvalur and Marakkanam firkas	1	
		4	Ginjee firka	1	
		5	Kannalam firka	1	
		6	Melamalayanur firka ..	1	
		7	Vellam firka	1	
		8	Kanjanur firka	1	
		9	Vikravandi firka	1	
		10	Villupuram firka	1	
		11	Valavanur firka	1	
		12	Vanur firka	1	
			Substitute—		
South Arcot ..	Tindivanam ..	1	Tindivanam firka	1	100
		2	Perumukkal firka	1	
		3	Vadamaruvalur firka ..	1	
		4	Marakkanam firka	1	
		5	Ginjee firka	1	
		6	Kannalam firka	1	
		7	Melamalayanur firka ..	1	
		8	Vellam firka	1	
		9	Kanjanur firka	1	
		10	Vikravandi firka	1	
		11	Villupuram firka	1	
		12	Valavanur firka	1	
		13	Vanur firka	1	

No. 324.—With the approval of the Governor in Council, the District Board of Godavari hereby notify under section 38 of the Madras Local Boards Act, 1884, (1) that with effect from 1st April 1916 four toll-gates will be established at the places noted below and that tolls at the maximum rates specified in schedule B of the said Act shall be levied on all carriages, carts and animals passing through them:—

Place.	Number of gates.	Site.
Jangareddigudem ..	1	At mile 26 furlong 7—3 on the Koyyalagudem-Jangareddigudem road
	2	At mile 31 furlong 4—5 on the Ellore Jangareddigudem road.
	3	At mile 0 furlong 8—4 on the Jangareddigudem-Jilugumilli road
Kannapuram	1	At the junction of the Koyyalagudem-Kannapuram road with the Polavaram Buttayagudem road

(2) that with effect from the same date the following four toll-gates at Jilugumilli will be abolished:—

Place.	Number of gates.	Site.
Jilugumilli	1	At mile 13 furlong 5 on the road from Jangareddigudem to Jilugumilli.
	2	At mile 0 furlong 2 on the road from Jilugumilli to Chintalapudi
	3	At mile 0 furlong 2 feet 169 on the road from Pachigapadu to Jilugumilli.
	4	At mile 14 furlong 1 feet 380 on the road from Jilugumilli to Aswaraopeta

2. With the approval of the Governor in Council, the District Board further declare under the provisions of sub-section (4) of section 87 of the Act (1) that payment of tolls at the gate at Kannaparam shall clear carringes, carts and animals passing through the gate at Koyyalagudem within a period of 24 hours reckoned from sunrise to sunrise and *vice versa*, and (2) that payment of tolls at any one of the four gates at Lingareddigudem and Koyyalagudem shall clear carringes, carts and animals at any one of the other three gates at those places within a period of 24 hours reckoned from sunrise to sunrise.

No. 325.—The following notification of the Government of India is republished :—

"ARMY DEPARTMENT.

CANTONMENTS—REGULATIONS.

Delhi, the 1st March 1915.

No. 288.—In exercise of the powers conferred by section 24 of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to direct that in the Cantonment Code, 1912, published under the notification of the Government of India in the Army Department, No. 193, dated the 1st March 1912, as subsequently amended, the following amendment shall be made, namely :—

In section 29, sub-section (1), after clause (*e*), the following clause shall be inserted, namely :—

(*ee*) to meet any expenditure or make any payments specially authorised by the Governor-General in Council.

No. 326.—In exercise of the power conferred by section 19 of the Madras Local Boards Act of 1884, and, in modification of so much of notification No. 1937 published on page 711 of Part I-A of the *Fort St. George Gazette*, dated 5th December 1911, as relates to the Hospet Taluk Board of the Bellary district, the Governor in Council is pleased to declare that the maximum number of persons to be appointed as members of the Taluk Board and the number to be appointed by election shall be as shown below :—

BELLARY DISTRICT.

Hospet Taluk Board.

Maximum strength	18
Number of members to be elected	10

The constitution of the Board as now fixed shall take effect one month after the publication of this notification in the *Fort St. George Gazette*.

No. 327.—Under section 146 of the Madras Local Boards Act of 1884, the Governor in Council directs the publication of the following alteration which it is proposed to make in the revised schedule I to the rules framed under sub-section (1) of section 141 of the Act and published under notification No. 1371 on pages 803-821 of Part I-A of the *Fort St. George Gazette*, dated 30th November 1915. Any objections or suggestions that persons interested may desire to make in respect of the draft alteration should reach Government on or before 1st May 1916.

District. (1)	Taluk Board. (2)	Number of electoral circle. (3)	Specification of area included in the electoral circle (4)	Number of members to be elected by each circle. (5)	Landed property qualification for the taluk board specified in column 2. (6)
			For—		Rs.
Bellary ..	Hospet ..	No. 1 ..	Daroji and Narayanadevarakeri firkas	1	50
		„ 2 ..	Hospet firka	1	
		„ 3 ..	Gudigeneru firka	1	
		„ 4 ..	Kudlahalli and Hirehadagalli firkas	1	
		„ 5 ..	Hadagalli firka	1	
		„ 6 ..	Harpanahalli firka	1	
		„ 7 ..	Teligi and Arsikere firkas ..	1	
			Substitute—		
Bellary ..	Hospet ..	No. 1 ..	Daroji firka	1	50
		„ 2 ..	Narayanadevarakeri firka ..	1	
		„ 3 ..	Hospet firka	1	
		„ 4 ..	Gudigeneru firka	1	
		„ 5 ..	Kudlahalli firka	1	
		„ 6 ..	Hirehadagalli firka	1	
		„ 7 ..	Hadagalli firka	1	
		„ 8 ..	Harpanahalli firka	1	
		„ 9 ..	Teligi firka	1	
		„ 10 ..	Arsikere firka	1	

ACQUISITION OF LANDS.

No. 328.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 8 cents, be the same a little more or less, is needed for a public purpose, to wit, for a latrine; and, under sections 3 and 7, the Revenue Divisional Officer, Karur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Karur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Trichinopoly district, Kulittalai taluk, No. 5, Pugamalur village.			
Ryotwari, dry, S.F. No. 57-3 A.	Sivachidambaram Pillai of Kulittalai.	North and east, No. 57-1 F; south, No. 57-3 B; west, No. 57-1 F.	cents. 8

No. 329.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 5 cents, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a slaughter-house in Appadurai village; and, under sections 3 and 7, the Revenue Divisional Officer, Trichinopoly, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Trichinopoly, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Trichinopoly district, Trichinopoly taluk, Appadurai village.			
Ryotwari, wet, S. No. 7-1 B.	Muttuswami Nadar ..	North, No. 6 A Local Fund road; east, Muttuswami Nadar's patta land, south, Muttuswami Nadar's patta land and tank; west, S.F. No. 8 of Appadurai burial-ground poramboke.	cents. 5

No. 330.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 4 acres, be the same a little more or less, is needed for a public purpose, to wit, for a cattle slaughter-house in Suryaraopet in the Cocanada municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Cocanada, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Cocanada, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Godavari district, Cocanada taluk, Suryaraopet village.			
Devadayam or religious service inam dry, S. No. 248-2.	Digavalli Timmaraju, dharmakarta of God Bhimeswaraswamivaru of Cocanada.	North and east S. No. 248-1; south, S. No. 248, west, S. No. 249.	acs. 4

No. 331.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1814 square yards, be the same a little more or less, is needed for a public purpose, to wit, for extending the cross-road in Satyanarayanapuram of A ward in the Ellore municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Ellore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Ellore, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or peramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Kistna district, Ellore taluk, Ellore village.			
Dry, T.S. No. 693 B and R.S. No. 462 C	Duggirala Subramanyam (as per register), owner, Duggirala Radhakrishnamurti being minor guardian, Kattasu Venkata Subbarao Garu.	North, T.S. No. 693 C; east, T.S. No. 701; south, T.S. No. 693 A; west, T.S. No. 1013.	cs. yds. 1814

No. 332.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring one cent, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the Somo Mudali street in the Ranipet union; and, under sections 3 and 7, the Revenue Divisional Officer, Ranipet, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Ranipet, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or peramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
North Arcot district, Walajah taluk Puja village.			
Village-site, peramboke, S. No. 314 A-5 A.	Jambulinga Mudali, Subbaraya Mudali, Thangavelu Mudali, Vijiyaraghava Mudali, Ramaswamy Mudali and Manickavelu Mudali.	North, S. No. 344 A-14, east, Subbaraya Mudali's vacant site, south and west, Somo Mudali street.	cent. 1

No. 333.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 60 cents, be the same a little more or less, is needed for a public purpose, to wit, for a night-soil depot at Gudur; and, under sections 3 and 7, the Deputy Collector, Karnool division, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Collector, Karnool, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or peramboke, with survey or patmash number.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
Karnool district, Karnool taluk, Gudur village.			
Peramot inam, dry, No. 84 A.	Ahmed Sahib alias Mahammad Sahib of Karnool.	North, east and south, No. 84 B, west, No. 85 ..	cents. 60

No. 334.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·75 cents, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a latrine for Muhammadan females; and, under sections 3 and 7, the Revenue Divisional Officer, Ramnad, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land may be seen during office hours at the office of the Revenue Divisional Officer, Ramnad

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
	Ramnad district, Ramnad taluk, Pamban village.		
	Plot I.		cs. rs.
Zamindari	Kudiyamudan—(1) S. M. Muhammad Ravuthar (2) Avain Nyna Ammal, (3) Kuppammal, (4) Mahamad-din Pichai Ammal, (5) Mariya Nuna Arulmani (6) Mariya Kirupa Sirumoni, Nos. (1) to (4) arasi Pamban, Nos (5) and (6) are at Devipatnam under the care of Manikam Pillai, the amin clerk, and (7) Sind Mirasa of Pamban.	North, remaining portion of the land containing plot I; east and south, plot III; west, plot II	4·65
	Plot II.		
Do.	Nambi Ammal, Sankarun Servai, Papathi Ammal and m. Sivanchrahmanya Pillai, all of Pamban.	North, remaining portion of the land containing plot II; east, plot I, south, remaining portion of the land containing plot II; west, railway feeder road.	·160
	Plot III.		
Do.	Nambi Ammal, Sankarun Servai, Papathi Ammal, m. Sivanchrahmanya Pillai, all of Pamban.	North, remaining portion of the land containing plot III and land containing plot I, east and south, remaining portion of the land containing plot III, west, plot I.	578
	Malavandar—the Raja of Ramnad for the three plots.	Total ..	1,300 or 2·75 cents.

No. 335.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·85 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a local fund dispensary at Sirudaiyur; and, under sections 3 and 7, the Revenue Divisional Officer, Trichinopoly, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Trichinopoly, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Trichinopoly district, Trichinopoly taluk, No. 71, Sirudaiyur village.		
Devadayam inam, dry, S.F. No. 116,	Sri Kalyanasundaraswami and Sri Vanadurgaparumal represented by managers for the time being A. Sundaresa Ayyar, C. Duraiswami Ayyar, C. Raya Reddiyar and Prabhakara Muthuraya and Rama Gounden Subba Ayyar (lessee for five years).	North, S.F. Nos 106-5 and 6; east, S.F. Nos. 106-4 and 107; south, S.F. No. 107, west, S.F. No. 116, portion,	acs. ·65
Nyeiwari, wet, S.F. No 106-5,	Naga canal	North, S.F. No 105; east, S.F Nos 105 and 106-4; south, S.F. No 114, west, S.F. No. 106-6.	·57
Do. S.F. No 106-6	Sri Vanadurgaparumal koil varugara for the time being Sundaresa Ayyar, Duraiswami Ayyar and Raya Reddiyar.	North, S.F. No. 105; east, S.F. No. 106-5; south, S.F. No. 116; west, S.F. No. 109 A.	·43
		Total ..	1·65

No. 336.—Under section 3 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·03 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a fresh-water well for the Madigas; and, under sections 5 and 7, the Deputy Collector, Kavali, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Collector, Kavali, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Nellore district, Kavali taluk, Rakkur village.		
Dry, S. No. 312 ..	Ganjam Narisigadu	North, Madigavadu, east, south and west, patta land of Ganjam Narisigadu.	ACRE. 0·03

No. 337.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·32 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the Parambari at Periapalayam; and, under sections 3 and 7, the Revenue Divisional Officer, Tiruvallur division, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tiruvallur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Chingleput district, Tiruvallur taluk, No. 163, Periapalayam village.		
Baling wet, S. No. 149-1.	Para Murugan ..	North, Chinna parambari S. No. 149-2; east, portion of S. No. 149-1, purchased by Ukkai alias Munian; south, Kolam poramboke S. No. 150; west, Government tope poramboke S. No. 151 and bund poramboke S. No. 148-6.	ACRE. 0·24
Do. No. 149-5.	I. Bala Mudali ..	North, baling wet lands S. Nos. 149-3 and 149-4; east, Elluparam Maruthi inam wet lands S. No. 144-3; south, Kolam poramboke S. No. 150; west, Kolam poramboke S. No. 150 and baling wet S. No. 149-2.	0·08
		Total ..	0·32

No. 342.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·07 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a local fund school; and, under sections 3 and 7, the Divisional Officer, Pennkonda, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Pennkonda, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Anantapur district, Hindupur taluk, Dowlathapalli village.		
Village-site, S. No. 343 C.	K. Thimmappa	North, site of Nanjappa in village-site, i.e., S. No. 343 B; east, village-site poramboke, i.e., S. No. 343 D; south, village-site poramboke; west, way in village-site poramboke.	ACRE. 0·02
Do. No. 343 B	Kurram Nanjappa	North, way to village-site; east, village site poramboke, i.e., S. No. 343 D; south, site of Thimmappa, i.e., S. No. 343 C; west, way in village-site poramboke.	0·05
		Total ..	0·07

No. 338.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3·20 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of quarters for the sweepers and scavengers in the Bunlipatam municipality; and, under sections 3 and 7, the revenue divisional officer, Vizianagram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Vizianagram, and may be inspected at any time during office hours.

3. This being a case of urgency the said officer is authorised to take possession of the land under section 17 (1) of the said Act.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Vizagapatam district, Bunlipatam taluk, Bunlipatam village.			
			acs.
Dry, S No. 25. Unenfranchised charitable inam belonging to the Langer-kana institution, now under the management of the Taluk Board, Vizianagram.	President, Taluk Board, Vizianagram.	North, remaining portion of the inam containing hillock and dwelling houses, east, M. C. Ramyasi Chetti's garden, another portion of the same inam leased out to M. C. Sanyasi Chetti, south, local fund road, west, hill stream.	3·20

No. 340.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 4 cents, be the same a little more or less, is needed for a public purpose, to wit, for a culvert work at Peddatippasamudram; and, under sections 3 and 7, the Revenue Divisional Officer, Madanapalle, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Madanapalle, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Chittoor district, Madanapalle taluk, Maddikapurpalli village.			
			cents.
Circar wet, S No. 281-1.	Peddiraju Rangappa ..	North and east, S. No. 281, south, S. No. 341-2, west, S. No. 336.	4

No. 341.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3·57 acres, be the same a little more or less, is needed for a public purpose, to wit, for a rubbish depot at Rajahmundry; and, under sections 3 and 7, the Tahsildar of Rajahmundry is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the site is kept in the office of the Tahsildar of Rajahmundry and may be inspected at any time during office hours.

3. This being a case of urgency the said officer will be authorized to take possession of the land under section 17 (1) of the said Act.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Godavari district, Rajahmundry taluk, Rajahmundry village.			
			acs
Inam, dry, No. 38 ..	Sri Raja Kandregula Srinivasa Jagannadha Rao Bahadur Garu	North, inam No. 36; east, punta, No. 39, south, inam No. 39 A, west, inam No. 38.	3·28
Do. No. 39 A ..	Vadrevu Venkata Krishna Rao Garu	North and east, inam No. 38, south, inam No. 39 A, west, road No. 62.	0 29
		Total ..	3

No. 342.—Under section 6 of the Land Acquisition Act, 1894, and in supersession of notification No. 761, published on pages 458–466 of Part I-A of the *Fort St. George Gazette*, dated 22nd June 1915, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 83 cents, be the same a little more or less, is needed for a public purpose, to wit, for a pathway between Vedadri and the Durgam of Sri Lakshmunarasimhaswamivaru; and, under sections 5 and 7, the Divisional Officer, Bezwada, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Bezwada, and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or permanent, with survey or puramb number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Kistna district, Nandigama taluk, Vatsavai village.	cents.
Unenfranchised temple service, inam, dry, gang by name Jammulagadda, T.D. No. 40 (total extent acres 67 47).	Sri Lakshmunarasimhaswamivaru, the trustee being the Zamindar of Muktyala.	North, T.D. No. 60; east, T.D. No. 82; south and west, T.D. No. 95.	17
Unenfranchised Sanctuaryshapa service, inam, dry, T.D. No. 82 gang by name Tavvadhana (total extent acres 5 33.)	Sadhu Lakshminarayana ..	North, T.D. No. 80; east, karnam No. 4; south and west, T.D. No. 82.	13
Zamindar ward, dry, karnam No. 4 (Kadhala Karamyagadda).	Zamindar of Muktyala ..	North, T.D. No. 82; east, south and west, karnam No. 4.	11
Unenfranchised washerman service, inam, dry (Chanlaiapa cheru) (total extent acres 26·4)	Nagalla Narasayya ..	North, karnam No. 4; east, T.D. No. 86; south and west, portion of this inam.	15
Enfranchised potty service, inam, dry, T.D. No. 86 and S. No. 2 (total extent acres 9 86).	Digamarti Pitchayya ..	North, portion of washerman service inam; east, Vedadri; south and west, T.D. No. 80.	24
		Total ..	83

No. 343.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3·32 acres, be the same a little more or less, is needed for a public purpose, to wit, for the formation of roads to connect the new extension with the old town at Udumalpet; and, under sections 3 and 7, the Revenue Divisional Officer, Pollachi, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Pollachi, and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or permanent, with survey or puramb number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Coimbatore district, Udumalpet taluk, Kunnakkapalayam village.	
		No. 1 Road to join the Mundavelampatti street.	acs.
Ryotwari, patta, No. 246 W.	Secretaries, Reading room, Udumalpet, M.R. Ry. V. S. Ramaswami Ayyar and M.R.Ry. S. Narasimha Ayyar.	North, No. 243 W; east, No 245 W (Reading room); south, No. 197 A; west, No. 210 V.	0·15
Ryotwari, patta, No. 247 B.	Mr. M. Appavu Pillai ..	North, Nos 245 W and 147 A; east, No 147 B; south and west, No. 152 C	0 01
Do. No. 152 C.	Mr. V. S. Ramaswami Ayyar ..	North and east, No. 147 B; south, No. 147 C; west, No 152 C.	0 89
		No. 2 Road to join the Panguthi Mukhiyar's street.	
Ryotwari, patta, No. 152 C.	Mr. V. S. Ramaswami Ayyar ..	North, No. 152 A; east, No. 152 C; south, Nos 152 A and 151 E; west, Nos 245 F, 240 B-13, 210 C and 153 A	0·88
Do. No. 151 A.	The Rev. Reichart	North and east, No. 151 B; south, No. 154; west, Nos. 154 and 153 E.	1·50
Do. No. 153 E.	Do.	North, No. 152 A; east, No. 151 A; south and west, No 153 E.	0·13
		No. 3. Road to join the Dhali road.	
Ryotwari, No. 153 E.	The Rev. Reichart ..	North, No. 153 E; east, No. 151 A; south, No. 153 E; west, No. 216 T	0 55
Do. No. 245 T.	Do.	North, No. 240 T; east, No. 153 E; south, No. 245 T; west, No. 245 N	0·06
		Total ..	3·32

No. 344.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1,009½ square yards, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the local fund school compound at Gudura; and, under sections 3 and 7, the Tahsildar of Bandar is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar, Bandar taluk, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or panmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Kistna district, Bandar taluk, Gudura village.			
Village-site ..	Timmaraju Venkata Krishnayya.	North, site of Annavajjala Subbamma, east, site of Turga Yagna Subramanyamurty; south, public street; west, local fund school.	Sq. yds. 281
Do. —	Do. do.	North, public lane, east, site of Timmaraju Seshayya south, public street; west, site of Timmaraju Venkata Krishnayya	728½
		Total ..	1,009½

No. 345.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·78 cents, be the same a little more or less, is needed for a public purpose to wit, for constructing a well at Kandanur; and, under sections 3 and 7, the Deputy Collector, Devakota, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Collector, Devakota, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or panmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Ramnad district, Tiruppattur taluk, Kandanur village.			
Zamin poramboke, waste.	V. E. Rm. P. Periyannan Chettiyar for self and Rm. S. Nellikan, K. Rm. Chokkalinga Ambalam, Vr. Perumal Ambalam and Vr. S. Periya Karuppan Ambalam for inducement right.	North, path running east to west, east, local fund road, south, V. E. Rm. P. Periyannan Chettiyar's backyard: west, channel.	CENTS 1·78

No. 346.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·34 of an acre, be the same a little more or less, is needed for a public purpose, to wit for a burning and burial ground in Irumbadi village, Nilakkottai taluk, Madura district; and, under sections 3 and 7, the Tahsildar of Nilakkottai is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Nilakkottai and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or panmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Madura district, Nilakkottai taluk, Irumbadi village.			
Dry, S. No. 217 ..	(1) R. Harikrishna Mudali, (2) Ramakrishna Mudali, (3) Muttukrishna Mudali, (4) Palaniyappa Mudali, (5) Sitamma and (6) Yammal—pattadars (1) to (6), Virabadran Servai (owner of the land to be taken up).	North, S. F. No. 216, east, S. F. No. 217, south, S. F. No. 218; west, S. F. No. 212.	ACRE. 0·34

C. G. TODHUNTER,
Acting Secretary to Government.

Plague.

NOTIFICATIONS.

Fort St. George, March 16, 1916.

No. 76-*P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Hosmari, hamlet of Bottavanti Ayyampalayam, in the Gobichettipalayam taluk of the Coimbatore district, if persons from the areas of the Coimbatore district, declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Bosmari Mariamman Kundam festival:

In exercise of the powers delegated to him under the Epidemic Diseases Act of 1897, the Governor in Council prohibits the attendance at the said festival from the 19th to 24th March 1916, inclusive, of persons from the said parts.

All persons proceeding to the said festival in contravention of this notification will be turned back.

Fort St. George, March 21, 1916.

No. 77-*P.*—Whereas there is plague at Dankanikota in the Hosur taluk of the Salem district, and whereas it is desirable to prevent its spread

The Governor in Council, in exercise of the powers delegated to him under the Epidemic Diseases Act of 1897, prohibits pilgrimage to the ensuing car festival of Betal Venkatramanaswami from the 28th March to 17th April 1916, inclusive.

All persons proceeding to the said festival in contravention of this notification will be turned back.

No. 78-*P.*—In modification of notification No. 74-P., published on pages 178–179 of Part I-A of the *Fort St. George Gazette*, dated 14th March 1916, the following revised lists of plague-infected areas and of notification stations are published :—

A.—PLAGUE INFECTED AREAS.

I—In the Madras Presidency

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
Anantapur.	Hindupur ..	Hindupur (including the hamlet of Nimmakampalli).			Kuniyamuttur.
		Kotnur			Kurichchi.
		Lepakshi.			Perur.
		Pallimandram.			Ramanathapuram.
					Savaripalayam.
					Singanallur.
					Sinnavedampatti.
	Hadagalli ..	Bachigondanahalli.		Coimbatore—*rural.*	Somayampalayam.
		Basavankodu.			Sundakkamuthur.
		Hadagalli.			Telungupalayam.
					Uppilipalayam.
					Vedapatti.
		Adivihalli.			Velankuruchchi.
		Bagali.			Vellakkinar.
Bellary.	Harpanahalli	Hirenegalagori.			Vellalur.
		Kudali.			Vir keralam.
		Kyarakatti.	Coimbatore—*rural.*		
		Bagimasalavada.			
				Kollegal ..	Kunagalli.
	Hospet ..	Hospet.			Mullur.
		Ingalgi.			Teramballi.
		Annur.			Arasur.
	Avanashi ..	Avanashi.		Palladam ..	Nalumbur.
		Karumadai.			Peruvay.
Coimbatore.					Sulur.
		Coimbatore.			
		Ganapati			
		Gedalur.			
		Idikarai.			
	Coimbatore ..	Kalappatti.			Kalyambuthur.
		Kakkayanpalayam.	Madura ..	Palni ..	Kodumangalam.
		Kowndanpalayam.			Manur
		Kiranattam.			Palni.

I.—In the Madras Presidency—cont.

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
North Arcot.	Arni ..	Tangalpattur.			Achchutapalli.
	Gudiyattam	Darapadavedu.			Bagalur.
		Gudiyattam.			Baramangalam
		Latteri			Denkanikota.
		Virudampattu.			Dodda Ubbanar.
	Palar ..	Valiyur.			Hosur.
		Vellur.			Kelamangalam.
	Tiruppattur	Edayampatti.			Kottur.
		Jalarpet.			Madivalam.
		Pankkal.		Hosur ..	Mallikarjunadurgam.
		Govindambadi.			Mutagondapalli.
		Kilachchur			Mattigiri.
		Moojarpattu			Mattigiri Ramount Depot.
		Palavansattu			Morasur.
		Pallikondai.			Moyupalli.
	Vellore ..	Sattuvachari.			Muttuganapalli.
		Seduvalai			Nagondapalli.
		Sembedu.			Onnalavadi.
		Tippasamudram.			Punapalli.
		Vellore			Settipalli.
		Vettavaram.			Tagarai Agraharam.
		Virapuram.			Tozapalli.
		Virapakshipuram.	Salem—cont.	Omalur ..	Amarakundi.
		Abnavam			Vellar.
		Attur.			Agrahara Nattamangalam.
		Kapadippatti (Salur)			Alagapuram.
	Attur ..	Peddusayakkampalayam.			Jagir Ammapalaiyam
		Punamsal			Kadampatti.
		Singipuram.			Kannampatti.
		Sirkaravalappadi.			Masinayakkanpatti.
Salem ..		Taudavarayapuram.		Salem ..	Mannampalli.
		Annasagaram.			Odayapatti.
		Dharmapuri.			Palappatti.
		Eramahalli.			Salem.
	Dharmapuri.	Kadagattur.			Sivappalli.
		Kuppur.			Suramangalam.
		Nallampalli.			Tatampatti.
		Nettadahalli.	South Canara.	Mangalore	Mangalore
		Sattikarai.			Mudapesar.

II.—Outside the Madras Presidency.

Presidency or Province.	Infected localities.	Presidency or Province.	Infected localities.
	Districts and States, and Towns of 50,000 or more inhabitants.		Districts and States, and Towns of 50,000 or more inhabitants.
I. Mysore ..	The whole province.	III. Bombay —cont.	2. *Central Division*—cont.
II. Bengal ..	(a) District—		(a) Districts—cont.
	Birbhum		Satara.
	(b) Presidency—		Shalapur.
	Calcutta.		(b) Towns—
III. Bombay	1. *Northern Division*—		Poona.
	(a) Districts—		Sholapur.
	Surat.		3. *Southern Division*—
	Thana.		(a) Districts—
	(b) Towns and ports—		Belgaum.
	Bombay.		Bijapur.
	Kalyan.		Dharwar.
	Surat.		Kanara.
	Thana.		Kolaba.
	2. *Central Division*—		Ratnagiri.
	(a) Districts—		(b) Towns and ports—
	Ahmednagar.		Alibag.
	East Khandesh.		Hubli.
	Nasik.		Vengurla.
	Poona.		

II.—Outside the Madras Presidency—cont.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
III. Bombay —cont.	4 *Sind*— Districts— Hyderabad. Karachi. 5 *Political Charge*— States and Agencies— Akalkot State. Baroda State. Bijapur Agency. Kolhapur and Southern Mahratta Country. Satara Agency. Savanur State. Surat Agency.
IV. Bihar and Orissa.	(a) Districts— Bhagalpur. Champaran. Darbhanga. Gaya. Monghyr. Muzaffarpur. Patna. Saran. Shahabad. (b) Towns— Gaya. Patna.
V. The Punjab.	(a) Districts— Ambala. Gujranwala. Gurgaon. Gurdaspur. Hissar. Hoshiarpur. Jullundur. Karnal. Montgomery. Rawalpindi. Sialkot. (b) States— Jind. Kalsia. Patiala. (a) Districts— Bassein. Bhamo Hanthawaddy. Henzada. Insein. Katha. Kyaukse. Lower Chindwin. Magwe. Meiktila. Minbu. Myingyan. Pegu. Prome. Saguing. Tharrawaddy Thaton. Toungoo. Yamethin. (b) Towns and ports— Bassein. Mandalay. Moulmein. Rangoon.
VI. Burma —cont.	
VII. The United Provinces	(a) Districts— Allahabad. Azamgarh. Bahraich.
VII. The United Provinces —cont.	(a) Districts—cont. Ballia. Bara Banki. Basti. Benares. Bijnor. Cawnpore. Etah. Fatehpur. Fyzabad. Ghazipur. Gonda. Gorakhpur. Hardoi. Jaunpur. Lucknow. Moradabad. Muzaffarnagar. Naini Tal. Partabgarh Pilibhit. Rai Bareli. Saharanpur Sitapur. Sultanpur. Unao. (b) Towns— Cawnpore. Lucknow.
VIII. The Central Provinces.	(a) Districts— Akola. Amraoti. Bhandara Buldana. Chanda. Chindwara. Maudla. Nagpur. Narsinghpur. Nimar Seoni Wardha. Yeotmal. (b) Towns— Akola. Amraoti. Barhanpur. Chindwara. Nagpur. Seoni. Yeotmal.
IX. Hyderabad State.	Districts— Aurangabad. Bidar. Bir. Gulbarga. Nalgonda. Nander. Parbhani. Raichur. Usmanabad.
X. Central India.	Bhopal State. Gwalior State. Indore City. Indore Residency Bazaar. Indore State. Jaora City. Jaora State. Mhow Cantonment
XI. Kashmir.	Jammu Province.
XII. Delhi.	Delhi. Delhi Rural area.

B.—NOTIFICATION STATIONS.

South Indian Railway.

Mangalam.	Podanur.	Salem.	Vellore Town.
Madukarai.	Singanallur.	Thiumappatti.	Vellore Cantonment.
Mettupalayam	Salur.	Nagarnmai.	Ommpuram.
Karumandi.	Somanur.	Kelumangalam.	Arni.
Tudiyalur.	Ariyanur.	Hosur.	Kannamangalam.
Coimbatore.			

Madras and Southern Mahratta Railway.

Hindupur.	Mailpatti.	Virinjipuram.
Hospet.	Valathoor.	Lattori.
Jalarpet.	Gudiyattam	Katpadi.
Kottandapatti.	Kavanur.	

C. G. TODHUNTER,
Acting Secretary to Government.

NOTIFICATIONS BY COLLECTORS AND PRESIDENTS OF DISTRICT BOARDS.

Under section 16 of the Madras Local Boards Act V of 1884, M.R.Ry. Kumarasamy Badar Thendama Goundar has been duly elected as a member of the Erode Taluk Board in the district of Coimbatore.

A. R. CUMMING,
Collector.

Coimbatore Collector's Office,
11th March 1916.

Under section 16 of the Madras Local Boards Act V of 1884, M.R.Ry. Kalliyayal Ayyaswami Ayyar Sankara Ayyar Avargal has been duly elected as a member of the Devakottai Taluk Board in the district of Ramnad.

A. R. LOFTUS-TOTTENHAM,
Collector.

Ramnad Collector's Office,
9th March 1916.

M.R.Ry. T. S. Venkataramana Ayyar, son of Sadasiva Ayyar, inamdar of Kottavadi in Attur taluk, is declared to have been duly elected as a member of the Salem Taluk Board.

E. W. LEGH,
Collector.

Salem Collector's Office,
4th March 1916.

Under section 16 of the Madras Local Boards Act V of 1884, M.R.Ry. Dharmalinga Chettiyar Narayanaswami Chettiyar Avargal of Pattukkottai has been declared duly elected as a member of the Pattukkottai Taluk Board.

B. B. WOOD,
Collector.

Tanjore Collector's Office,
11th March 1916.

In exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, the President, District Board, Malabar, hereby re-appoints the Tahsildars of Chirakkal and Kottayam talnks to be the members of the Tellicherry Taluk Board.

F. B. EVANS,
President.

Malabar District Board's Office,
13th March 1916.

In exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, the President, District Board, Ramnad, hereby removes from office Muhammad Vappu Marakkayar Sahib, member of Devipattnm union panchayat, as he has absented himself for more than four months from the local area over which Devipattnm union panchayat has authority

A. R. LOFTUS-TOTTENHAM,
President.

Ramnad District Board's Office,
13th March 1916.

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Published by Authority.

No. 12.] MADRAS, TUESDAY EVENING, MARCH 21, 1916. [Pages, 2 or 8 p.

Part I-B.—Educational.

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NOTIFICATIONS BY GOVERNMENT.

NOTIFICATIONS.

Fort St. George, March 9, 1916.

No. 35.—In column B of the table appended to Article 2 of the Public Service Notification published on pages 325 to 340 of Part I-B of the *Fort St. George Gazette*, dated the 27th April 1915, as modified by Notification No 108, published on page 606 of Part I-B of the same Gazette, dated the 31st August 1915, under the head "Educational Department" omit the word "and" occurring between "industrial teachers" and "store-keepers of the Presidency College, Madras, and the Government Technical Institute, Madura," and *add* at the end the words "and drawing masters and mistresses".

No. 36.—In columns 1 and 2 of the table appended to Article 2 of the Public Service Notification published on pages 325 to 340 of Part I-B of the *Fort St. George Gazette*, dated the 27th April 1915, under the head "I. Educational Department" *add* as item (6)—

Drawing masters and drawing mistresses ..	Technical teachers' certificates in drawing of not lower than the intermediate grade.

Fort St. George, March 11, 1916.

No. 37.—

IN THE MATTER OF THE CHARITABLE ENDOWMENTS ACT, 1890, AND IN THE MATTER OF THE "MACKINTOSH MEMORIAL FUND" ENDOWMENT AT MADRAS.

It is hereby notified that the Governor of Fort Saint George in Council, in exercise of the powers conferred by section 4 of the Charitable Endowments Act, 1890, doth hereby order and direct that the securities now in the hands of the Accountant-General of Madras and described in the schedule hereto shall, as from the date of publication of this notification, vest in the Treasurer of Charitable Endowments for the territories subject to the Government of Madras and be held by him and his successors (subject to the provisions of the said Charitable Endowments Act, 1890, and to any rules which may from time to time be framed thereunder by the Governor-General of India in Council) upon trust for the purposes and subject to the conditions set forth in a scheme under section 5 of the said Charitable Endowments Act, 1890, for the administration of the said "Mackintosh Memorial Fund" Endowment.

Schedule.

Security or promissory note of the Government of India at the 4 per cent loan of 1915-16 No. 087819 of the face value of Rs. 300. Cash with the Accountant-General: Rs 8-3-2.

No. 38.—

IN THE MATTER OF THE CHARITABLE ENDOWMENTS ACT, 1890, AND IN THE MATTER OF THE "MACKINTOSH MEMORIAL FUND" ENDOWMENT AT MADRAS.

It is hereby notified that the Governor of Fort Saint George in Council, in exercise of the powers conferred by section 5 of the Charitable Endowments Act, 1890, has settled the scheme set forth in the schedule hereto for the administration of the securities vested in the Treasurer of Charitable Endowments by notification No. 37, dated the 11th day of March 1916, and that such scheme shall come into operation on the 1st day of April 1916.

The schedule above referred to.

1. The Principal of the Presidency College at Madras for the time being and the Senior Professor of the said college (not being the said Principal) for the time being shall be the administrators of the said "Mackintosh Memorial Fund" Endowment and the securities which were vested in the Treasurer of Charitable Endowments by notification No. 37, dated the 11th day of March 1916.

2. From and out of the interest accruing on the said "Mackintosh Memorial Fund" Endowment shall be provided annually one prize which shall be called the "Mackintosh prize".

3. The said prize shall be awarded annually in the shape of books or money to that student of the said Presidency College at Madras who in the opinion of the Council of the said Presidency College at Madras shows the greatest proficiency in "Shakespeare and Shakespearean criticism".

4. The prize shall not be awarded to any student more than once.

5. All interest on the said endowment that may not be required for the purposes of the said prize shall be accumulated and such accumulations shall from time to time be invested in securities of the Government of India and be added to *corpus* of the fund.

ACQUISITION OF LAND.

Fort St. George, March 17, 1916.

Under section 6 of the Land Acquisition Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·981 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a hostel to be attached to the Kellet High school, Triplicane; and, under sections 8 and 7 of the same Act, the Deputy Collector and Assistant Superintendent of Stamps is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land

2. A plan of the land is kept in the office of the Deputy Collector and Assistant Superintendent of Stamps and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pannaikka, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Madras district, Madras taluk, Triplicane village.			
Building site, R.S. No. 2136.	Monsieur D'Zir ..	North, R.S. No. 2137; east, R.S. No. 2163; south, R.S. No. 2080; west, R.S. No. 2135.	sq. ft. 493
Do. No. 2137 (part).	Monsieur D'Zir and Venkatapati Nayudu.	North, R.S. No. 2136; east, R.S. No. 2151; south, R.S. Nos. 2136 and 2135; west, R.S. Nos. 2139 and 2140.	
Do. do.	Venkatapati Nayudu ..	Do. do.	649
Do. do.	Venkataratnam Nayudu and Venkatakrishnamma Nayudu.	Do. do.	
Do. No. 2138.	Rajeevalochanammal	North, R.S. No. 2142; east, R.S. No. 2152; south, R.S. No. 2137; west, R.S. No. 2139.	1,197
Do. No. 2139 (part).	Minor Sons of the late D. V. Jagannatha Chetty by their guardian M.R.Ry. Kasturi Ranga Ayyangar, B.A., B.L.	North, R.S. No. 2141; east, R.S. Nos. 2138 and 2137; south, R.S. No. 2139 (part); west, R.S. No. 2140.	1,172
		Total ..	3,531 or 081 acres.

P. RAJAGOPALA ACHARIYAR,
Secretary to Government.

MISCELLANEOUS NOTIFICATIONS.

TENTH LIST OF CORRECTIONS TO THE MADRAS INSPECTION CODE.

Substitute the following in the place of the existing rule 92 :—

92. *Establishment to be taken on tour* —Officers should not ordinarily take more than one clerk, and this not the head clerk, on tour, and in no case when doing so would result in exceeding budget provision. In the case of Assistant and Sub-Assistant Inspectors and Inspectresses more than one clerk should not be taken on tour without the previous permission of the Inspector or the Inspectress.

Office of the Director of Public Instruction,
Madras, 9th March 1916.

J. H. STONE,
Director of Public Instruction.

LEAVE AND APPOINTMENT.

The Inspector of Schools, Fifth Circle, is pleased to grant privilege leave for a fortnight from 16th March 1916 or from the date of availing himself of the same to Saiyid Abdul Gaffar Shah Sahib, Sub-Assistant Inspector of Schools, Vellore Muhammadan range (temporary), and to place Yacoub Hussain Sahib, sub. *pro tem.* Supervisor of Muhammadan Elementary Schools, North Arcot district, in charge of the Sub-Assistant Inspector's office in addition to his own duties during the period.

Vellore, 12th March 1916.

H. CHAMPION,
Inspector of Schools, Fifth Circle.

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS—NOVEMBER AND DECEMBER 1915 AND JANUARY 1916.

(1) NOTICE REGARDING ISSUE OF SINGLE SUBJECT CERTIFICATES.

Candidates who passed in one or more subjects at the Government Technical Examinations held in November, December and January last are hereby informed that their certificates will be issued on or after the 8th July next *and for three months only from that date.*

2. All candidates except such of them as were examined at Madras, Bangalore, Mysore, Trivandrum, Trichur or Ernakulam, should apply for their certificates to the Collectors of the districts in which the centres entered opposite to their names in the pass-lists are situated; those examined at Madras should apply for their certificates to the Tahsildar of Madras; those examined at Mercara, to

the Commissioner of Coorg, Mercara; those examined at Bangalore and Mysore, to the Inspector-General of Education in Mysore, Bangalore; and those examined at Trivandrum, Trichur and Ernakulam, to the Honourable the Resident in Travancore and Cochin.

3. In applying for certificates, each candidate should give his register number and state the office he holds.

4. Candidates should apply for their certificates through the heads of the offices in which they are employed. Those who hold no appointment should submit certificates from some reliable authority to the effect that they appeared and passed in one or more subjects at the above examinations (the subjects and grades being specified).

5. Candidates who apply for their certificates on or after the 8th October next will be required, under G.O. No. 300, Educational, dated the 21th May 1897, to pay a penalty of As. 8 for each certificate for the Elementary grade and of Rs. 1 for each certificate for the Intermediate or for the Advanced grade.

The amount of penalty should be paid into a Government Treasury and the receipt enclosed with the application. This application should *not* be made *to the undersigned*, but must be addressed to the officer concerned (*vide* No. 2 *supra*) who will file the receipt in his office and forward the certificate.

(2) Notice regarding Group Certificates and Diplomas.

Candidates who at the Government Technical Examinations held in November, December and January last completed the tests prescribed for a *Group Certificate* or a *Diploma* or likewise completed the tests at the examinations held in January, April, June, November or December in any year but have not obtained group certificates and diplomas are requested to furnish the undersigned, before the 1st July next, with the information required under the several heads in the annexed form.

N B.—No notice will be taken of any application for a Group Certificate or a Diploma which does not contain all the required particulars. [Applications which are received later than the 1st July will not be attended to before December next.]

[The Group Certificates and Diplomas will be forwarded to applicants on or after the 21st August next.]

Register number.	Name of candidate.	Subjects passed in.				Year and month in which the examination was held.	Supplement to the *Fort St. George Gazette* containing candidate's success.		Address in full.	Remarks.
		Subject.	Grade.	Class.	Number in order of merit.		Date.	Page.		

* The entries in this column should exactly correspond with the entries in the respective pass lists. Wherever they do not correspond the necessary explanation and proof of identity should be submitted.

(By order)

Office of the Comr. for Govt. Examinations,
Madras, 3rd March 1898.

G. MADDOX,
Secretary.

COMPETITIVE EXAMINATION FOR ADMISSION TO THE INDIAN SUBORDINATE MEDICAL DEPARTMENT, SUB-ASSISTANT SURGEON BRANCH, 1898.

Notice is hereby given that ten candidates will be entertained for the Indian Subordinate Medical Department, Sub-Assistant Surgeon Branch, Madras.

2. Candidates must not be below sixteen nor above twenty years of age on date of admission into the *Medical School*, i.e., on the 1st of July next, and they must produce testimonials (in original) as to character signed by either Europeans or Indians of respectable position, and certificates of age, vaccination, personal marks and physical fitness for military service signed by a Commissioned Medical Officer of the Royal Army Medical Corps or of the Indian Medical Service, as well as certificates of having passed the necessary educational standard. Ward orderlies recommended by the Medical Officer under whom they are serving may compete for the Indian Military Pupil class under the same conditions except that in their case the maximum age limit is extended to 25 years.

3. Admission is equally open to the sons of soldiers and of persons engaged in civil occupations; but, other things being equal, preference will be given to the sons of Native Commissioned and Non-Commissioned officers and soldiers.

4. Candidates who have passed the compulsory portion of the Upper Secondary Examination or the Matriculation Examination of the Madras University or who hold completed Secondary School-Leaving Certificates will be eligible to compete; in the case of holders of those certificates, however, a selection will be made by the Surgeon-General. Students who have been dismissed from medical schools for inefficiency or misconduct are not eligible to appear for examination.

5. If the number of applicants exceed ten, a competitive examination will be held at any Military or Civil station of the Madras Presidency or of Burma, where there may be a Medical Officer to superintend the candidates.

6. The examination will be held on Monday the 16th May next, and will be conducted by means of printed papers. Candidates will have two papers to answer—one a paper on English Grammar and Language, the other a paper on Translation from English into the candidate's vernacular.

7. Applications for admission to the examination made out in manuscript in the form prescribed in this notice and accompanied with the certificates referred to in paragraph 2 above, must be sent to the Personal Assistant to the Surgeon-General with the Government of Madras in the case of holders of Secondary school-Leaving Certificates and to the Undersigned in other cases, on or before the 31st March 1916. Each application must be superscribed "Application for admission to the examination for Indian Military Pupils," and be accompanied with a receipt showing that the examination fee of *Rupee five* has been paid into a Government treasury. This fee will not be refunded, nor will it be reserved for a subsequent examination. Applications from candidates over the prescribed age and those received after the due date will on no account be considered. No notice will be taken of applications for exemption from the age limit.

8. Holders of completed Secondary School-Leaving Certificates should forward their certificates along with their applications. In the case of candidates who will complete their Secondary School-Leaving Certificates during the course of the current year, they should forward with their applications (1) a conduct certificate obtained from the head of their schools which should invariably be an extract from their Secondary School-Leaving Certificates and (2) an extract certified by the head of the school showing the marks obtained at the last two terminal examinations. The original Secondary School-Leaving Certificate should be forwarded on or before the 1st June 1916 pending receipt of which selection will not be made.

9. The candidates selected will be designated "Indian Military Pupils." They will be expected to join the Medical School, Royapuram, on the 1st of JULY next. No selected candidate will be admitted to the Medical School, unless his parent, guardian or friend executes a security bond on his behalf, before his admission, undertaking to refund to the State the cost of the pupil's education, if the latter refuses, on completion of the course, to accept service in the Indian Subordinate Medical Department and to sign the required declaration, or, if he, before completion of the course, leaves the school without permission or is dismissed therefrom for misconduct or refuses to join the Medical School he may be posted to for training.

10. Military Sub-Assistant Surgeons will not be given their diploma until the close of their service. An Indian Military pupil who expresses his wish to abandon his studies on the completion of the course, or, who fails to pass the periodical school examinations or who misconducts himself, will be removed and all certificates to which he would otherwise have been entitled will be altogether withheld. A student who, after finishing his course, declines to sign the declaration will be similarly treated.

11. Selected candidates will undergo a scholastic training for four years, after which period if reported qualified, they will be admitted into the service as "Third-class Sub-Assistant Surgeons," and, after declaration, transferred to a Military hospital for duty. They will also be trained in Stretcher and Squad Drill.

12. One hundred good conduct marks are allotted to each pupil on admission to school from which deductions are made under the orders of the Superintendent for petty offences against discipline and for failures in examinations as detailed below; 50 marks are also allotted for drill and 50 for department, and deductions will be similarly made from these. At the end of the course the balance at credit will be added to the marks obtained by the pupil at the final examination and will thus help to determine his position on the list of Sub-Assistant Surgeons:—

Twenty marks for failure in two subjects of the first year's course; 20 marks for failure in one or two subjects of the second year's course; 20 marks for failure in any subjects of the third year's course; and the balance for petty offences against discipline.

13. Indian Military pupils will be allowed in addition to free quarters, clothing and books, and appliances for study, a stipend at the rate of Rs. 7 a month throughout the whole course with Rs. 2 a month extra for knowledge of English. Instead of a stipend, ward orderly Indian Military pupils will receive their regimental pay and good conduct pay and allowances and will not be seconded to their Regiments while under instruction. They will be struck off the strength of their regiments on the completion of their Medical training, when they will join the Indian Subordinate Medical Department under the usual conditions of service. These rates of pay are inclusive of compensation for dearness of provisions. When not provided with free quarters, all Indian Military pupils will receive the batta allowances authorized for havildars. All Indian Military pupils are to wear uniform at all times when on duty. They will be given an initial kit money of Rs. 14 on entrance to the Medical School and Rs. 8 annually to enable them to obtain khaki drill clothing from the Superintendent, Army Clothing Factory, Madras.

14. Third-class Sub-Assistant Surgeons will be required to sign a declaration to the effect that they will serve Government for a period of seven years in the rank of "Sub-Assistant Surgeons" unless prevented by physical inability from so doing. Should they apply for their discharge before the expiry of this period, they must refund one-seventh of Rs. 600 for every year by which their services fall short of seven years. During peace, Sub-Assistant Surgeons may claim their discharge after a service of seven years.

15. The establishment of Military Sub-Assistant Surgeons will be maintained to fill—

(a) Military appointments—viz., Station Hospitals for followers of British corps) native troops, cantonment and followers' hospitals and miscellaneous with the authorized reserve of 25 per cent *plus* a special reserve of 12 for Burma.

(b) Certain Civil appointments—Baluchistan Agency, Foreign Department, Imperial Service troops, Survey Department, Andamans' Commission and miscellaneous with the authorized reserve of 25 per cent.

16. The Sub-Assistant Surgeon's branch of the Indian Subordinate Medical Department will be divided into the following classes:—

	Native Officer.
Senior Sub-Assistant Surgeon	First class with the relative rank of Subadar. Second class with the relative rank of Jamadar.

Native Warrant Officer.

Sub-Assistant Surgeon	..	First class. Second class. Third class.

17. Senior Sub-Assistant Surgeons are not now eligible for the civil distinction of Bahadur, Rai, Rai Bahadur, etc., as the order of British India is open to them as well as to combatant Native officers.

18. The authorized establishment of Senior Sub-Assistant Surgeons will be 10 per cent on the total strength of Sub-Assistant Surgeons equally divided between the two classes.

19. The monthly rates of pay will be—

Native Officers.

		Pay of rank.	Extra pay for knowledge of English.
		Rs.	Rs.
Senior Sub-Assistant Surgeon carrying the relative rank of Subadar.	First class ..	80	35
Senior Sub-Assistant Surgeon carrying the relative rank of Jemadar.	Second class ..	65	25

Native Warrant Officers.

Sub-Assistant Surgeon	First class ..	50	20
	Second class ..	40	10
	Third class ..	30	5

20. Members of the Sub-Assistant Surgeon class travelling on duty, on field or foreign service, in camps of exercise and during the period they may be in camp on account of sickness amongst troops, will receive a field allowance at the following monthly rates:—

		Rs.
Senior Sub-Assistant Surgeon		15
Sub-Assistant Surgeon	First class	10
	Second class	8
	Third class	6

21. Members of the Sub-Assistant Surgeon class employed at Port Blair, in Burma or at Aden will receive field batta and free rations (or compensation in lieu of rations).

22. Any local, horse, or extra allowances will continue to be granted under existing regulations.

23. Members of the Sub-Assistant Surgeon class will be provided with free quarters while in cantonments. When not provided with quarters, hutting money under the rules in force will be granted at the rates authorized for jemadars. The uniforms of the Indian Subordinate Medical Department are provided by Sub-Assistant Surgeons from their clothing allowance. Swords and belts are obtainable from the nearest arsenal and uniform or the materials from the Army Clothing Department on payment.

24. A Sub-Assistant Surgeon may be granted sixty days' leave on full pay annually by a Brigade or Divisional Commander and in addition thereto, twelve months' leave (or eighteen months, if invalided on account of active service or exceptional work) whether on private affairs or medical certificate, for each five years' service, by a Divisional or Independent Brigade Commander. Those accompanying Native Units on Colonial Service may be granted by the Brigade or Divisional Commander in lieu of 60 days' annual leave, three months' leave before embarkation and similar period on return to India. Any leave taken in excess of the above will not count towards promotion or pension.

25. Compensation for dearness of provisions under the rules in force is admissible to all members of the Sub-Assistant Surgeon class.

26. Donative batta when authorised will be passed at the following monthly rates —

	Rs.
Senior Sub-Assistant Surgeon	15
Sub-Assistant Surgeon	10

27. Compensation for losses will be granted at one and a half month's pay excluding allowance for English qualification.

28. Before he can be advanced to superior grade, a Sub-Assistant Surgeon will be required to pass an examination, for which he may present himself after a service of four years in each of the lower grades.

29. Second and third class Sub Assistant Surgeons will be advanced to the First and Second classes, respectively, after completing a service of five years in the lower grade, provided they are qualified by examination and good conduct.

30. The promotion of First-class Sub-Assistant Surgeons to the rank of Senior Sub-Assistant Surgeon, second class, and from the latter to First-class Senior Sub-Assistant Surgeon will be made by selection for ability and merit, and this selection will depend on the official reports of their conduct and qualifications.

31. Third-class Sub Assistant Surgeons will take rank as such from the date on which they become Passed Medical Pupils.

32. A Sub-Assistant Surgeon is entitled to retire after a service of thirty years, reckoning from the date of appointment to the rank of third-class Sub-Assistant Surgeon on a pension equal to one-half his average pay, including extra pay for knowledge of English, during the preceding three years. Service as ward orderly will not count towards Sub-Assistant Surgeon's pension.

33. A Sub-Assistant Surgeon declared by a Medical Board to be unfit for further duty is entitled to the following monthly rates of invalid pension :—

After 25 years' service—One-half the average pay, including extra pay for English qualification, during the preceding three years.

After 10 and below 25 years' service—$\frac{1}{20}$th for each completed year of service of the average pay, including extra pay for English qualification, during the preceding three years.

Under 10 years' service—Gratuity—One month's emoluments for each completed year of service calculated on the pay and extra pay for English qualification received immediately previous to retirement.

34. If invalided on account of intemperance or irregular habits, he will be restricted to a pension equivalent to three-fourths the sum to which he would otherwise have been entitled.

35. A Sub-Assistant Surgeon invalided on account of wounds received while on service will receive the following monthly rates of pension :—

After 26 years' service—The full amount of his average pay during the preceding five years.

After 15 years' service—One-half of his average pay during the preceding five years.

After 5 years' service—One-third of his average pay during the preceding five years.

Under 5 years' service—One-fourth of his average pay drawn during his service.

36. A Sub-Assistant Surgeon, who is invalided on account of injuries sustained in the execution of any public duty, or on account of sickness contracted on, and solely attributable to, field service, will receive three-fourths of the pension which would be admissible to him, if invalided, on account of a wound.

37. Retirement will be compulsory at the age of 55 years.

38. Family pension and prize money will be granted as follows :—

Senior Sub-Assistant Surgeon, 1st class, as Subadar of Infantry.

Senior Sub-Assistant Surgeon, 2nd class, as Jamadar of Infantry.

Sub-Assistant Surgeon as Havildar.

Form of application for admission to the examination for "Indian Military Pupils" to be held on the 15th May 1916.

1. * Candidate's name and his house or village name in *full* in English.
2. * Father's name and his house or village name *in full* in English.
3. Father's rank and occupation.
4. Caste and religion of candidate.
5. Percentage of candidate with date of birth—

Age—

Date of birth—

6. Date and page of the Gazette announcing the candidate's success in the compulsory portion of the Upper Secondary Examination or the Matriculation Examination of the Madras University.

[*Here the candidate should distinctly state what examination he has passed.*]

7. Present address in full.
8. Place at which candidate desires to be examined.
9. The vernacular language in which the candidate wishes to be examined.
10. Whether candidate has attached the certificates † required in paragraphs 2 and 7 of the notice.

* If the applicant be a Eurasian, the "Christian" name will be given instead of the "house or village name."

† The following papers should be attached to the application :—

(1) A treasury receipt for Rs. 5 ;

(2) A certificate of character ;

(3) A certificate of physical fitness, age, vaccination and personal marks signed by a Commissioned Medical officer ; and

(4) A certificate of having passed the compulsory portion of the Upper Secondary examination or the Matriculation Examination, as the Secondary School Leaving Certificate.

The certificate of health, which should show marks of identification, should bear date of application.

Station and date of application. *Signature of candidate.*

N.B.—If the application be not properly filled up in every respect, it will be returned to the applicant and his name will not be registered for examination, nor will the fee paid by him be refunded or reserved for a subsequent examination.

(By order.)

Office of the Comr. for Govt. Examinations, Madras, 6th March 1916.

G. MADDOX, *Secretary.*

COMPETITIVE EXAMINATION FOR ADMISSION TO THE MADRAS-BURMA SUBORDINATE MEDICAL DEPARTMENT, 1916.

Notice is hereby given that twelve candidates will be entertained for the Sub-Assistant Surgeon Branch of the Burma Subordinate Medical Department.

2. Candidates must not be below sixteen nor above twenty-one years of age on date of admission into the Medical School, i.e., on the 1st July next, and they must produce testimonials as to character, and certificates of age, vaccination, personal marks, and physical fitness for Government service signed by a Commissioned Medical Officer of the British or of the Indian establishment.

Candidates of all nationalities are eligible for this department provided they have passed the compulsory portion of the Upper Secondary Examination, or the Matriculation Examination of the Madras University or held completed Secondary School-Leaving Certificates ; in the case of holders of these certificates, however, a selection will be made by the Surgeon General.

3. Should the number of applications exceed twelve, the candidates will be subjected to a competitive examination in the English Language and in Translation.

4. Applications prepared in manuscript in accordance with the form prescribed in this notice and accompanied with the certificates referred to in paragraph 2, must be sent to the Personal Assistant to the Surgeon General with the Government of Madras, in the case of holders of Secondary School-Leaving Certificates and to the undersigned in other cases, on or before the 31st March 1916. The applications should also be accompanied by a surety bond * executed by the parent, guardian, relative

* The officers before whom the bonds of surety may be executed are mentioned at the foot of the form of application.

or a friend of the candidate binding himself (1) that the selected pupil will complete his course of study and (2) that at the end of his course enter into further agreement, if required by Government.

5. Holders of completed Secondary School Leaving Certificates should forward their certificates along with their applications. In the case of candidates who will complete their Secondary School-Leaving Certificates during the course of the current year, they should forward with their applications (i) a conduct certificate obtained from the head of their schools which should invariably be on extract from the Secondary School-Leaving Certificates and (ii) an extract certified by the head of the school showing the marks obtained at the last two terminal examinations. The original Secondary School-Leaving Certificate should be forwarded on or before 1st June 1914, pending receipt of which selection will not be made.

6. Each application must be superscribed "Application for admission to the Examination for Madras-Burma Sub Assistant Surgeon Service," and be accompanied with a receipt showing that the Examination fee of Rs. 5 has been paid into a Government treasury. This fee will not be refunded, nor will it be reserved for a subsequent examination.

Applications from candidates over the prescribed age and those received after the due date, *will on no account* be considered. No notice will be taken of applications for exemption from the age limit.

7. Intending candidates may obtain a form of surety bond from the nearest District Medical and Sanitary Officer or Civil Surgeon or the Presidency District Surgeons at Madras.

8. The examination, which will be conducted by means of printed papers, will be held on Monday, the 15TH MAY NEXT, at any Civil station of the Madras Presidency where there may be a medical officer to superintend the candidates.

9. Successful candidates will be designated "Madras-Burma Medical pupils." They will be required to enter the Medical School, Royapuram, Vizagapatam or Tanjore, on the 1st JULY NEXT.

10. The course of instruction at the Medical school will extend to four years. During the term of pupilage, the stipends will be Rs. 9, Rs. 12, Rs. 15 and Rs. 18 for the first, second, third and fourth year, respectively. Text-books will be supplied free of cost. On completion of the fourth year of study, students who are found on examination to be qualified for advancement will be appointed to the Sub-Assistant Surgeon grade in Burma. They will be required to produce certificates of physical fitness after qualifying and before proceeding to Burma for service.

11. The following is the scale of pay for which Sub-Assistant Surgeons will become eligible :—

	Rs.
Senior Grade, 1st class, 2 per cent of the total strength ..	145 per mensem.
Senior Grade, 2nd class, 10 per cent of the total strength ..	125 "
First Grade, over 15 years' service	110 "
Second Grade, from 11 to 15 years' service	95 "
Third Grade, from 5 to 10 years' service	75 "
Fourth Grade, from 1 to 5 years' service	55 "

12. Allowances at the rates mentioned below are given in addition to the pay as stated before—

(i) For independence of charge Rs. 10 per mensem.

(ii) For remoteness or unhealthiness of locality and dearness of provisions in certain specified localities at 30 per cent. on salaries subject to a maximum of Rs. 40 a month.

(iii) For each duty in addition to those of substantive appointments, as charge of a Civil Jail or Military Police Hospital, Lock-up, Reformatory, recognised Meteorological Observatory, etc., Rs. 10 per mensem.

(iv) For the examination and passing of cattle for slaughter or for the supervision of vaccination in municipalities and notified areas, an allowance not exceeding Rs. 10 per mensem.

(v) As Superintendent of a fourth or third-class Jail (there are at present four such charges) Rs. 50 or 75 per mensem.

(vi) While serving as whole-time Sub-Assistant Surgeons in charge of Jail Hospitals, the following allowances are given as compensation in lieu of private practice :—

(*a*) When more than one Sub-Assistant Surgeon is employed, the Senior Sub-Assistant Surgeon will draw Rs. 25 per mensem and the Junior Sub-Assistant Surgeon (or Sub-Assistant Surgeons) Rs. 15 per mensem. In other cases the allowance will be Rs. 15 per mensem.

(*b*) Rupees 10 per mensem or Rs. 120 annually for special care and attendance to inmates of jail.

Similar allowances are granted if appointed to lunatic asylums.

(vii) An allowance of Rs. 10 per mensem will be granted to Sub-Assistant Surgeons who are absent from their own head-quarters on duty connected with epidemic diseases.

(viii) An allowance of annas eight a day will be paid to Sub-Assistant Surgeons who are solely employed on plague duty.

13. Promotion is awarded after five years' service in each grade up to the first grade and by selection to the Senior grade, provided the professional examinations are successfully passed in due time, and service is approved, the number in the two classes of the Senior grade being limited respectively to 10 and 2 per cent. of the total strength. Failure to pass a promotion examination entails delay of promotion till date on which the examination is passed. Non-Burmese Medical Subordinates receive no grade promotion and obtain no increment of pay until they have passed in the Burmese language by the elementary standard, and on failure to pass the examination within two years of appointment shall be liable to forfeiture of appointment.

14. Leave and pension are granted in accordance with the Civil Service Regulations.

15. The following special privileges in respect of leave and travelling allowance have been sanctioned :—

(1) Scholarship holders are appointed to be Sub-Assistant Surgeons and are allowed as an exception to the rule in article 52, Civil Service Regulations, to draw the pay of the lowest grade from the date they pass their final qualifying examinations.

(2) Leave for a period not exceeding six weeks on the full pay of the lowest grade is granted to such Sub-Assistant Surgeons with effect from the date of passing their final examination.

Under no circumstances should this leave be exceeded. They should report themselves at the office of the Inspector General of Civil Hospitals, Burma, Rangoon, at least a week before the expiry of this leave so that they may be able to join the appointments at the stations to which they may be posted within this period.

(3) Sub-Assistant Surgeons are allowed travelling allowances for themselves and their families (as defined in article 25 of the Civil Service Regulations) from the place at which the final examination is passed to the place to which they may be appointed such travelling allowances being regulated by and subject to the conditions of article 1098 of the Civil Service Regulations. No travelling allowance will be granted to Sub-Assistant Surgeons on resignation or on otherwise quitting the service. When proceeding on leave on medical certificate by itself and not in combination with privilege leave rest of free passage to themselves and their families from place of last duty to their homes in India will be given on reaching their destination.

16. Before a candidate is appointed a Sub-Assistant Surgeon he, if of age, or his parents and guardians if he is a minor, will in accordance with condition (2) of rule 4 enter into an agreement to serve the Government of Burma for a period of five years from the date of receiving certificate of qualification from the Medical School, or in the event of failure to forfeit Rs. 1,000.

Form of application for admission to the examination for "Madras-Burma Medical pupils" to be held on the 15th May 1916.

1 Candidate's name and his house or village name in full in English.
2 Father's name and his house or village name in full in English.
3 Father's rank and occupation
4 Caste and religion of candidate.
5 Present age of candidate with date of birth.
Age.
Date of birth.
6 Examination passed with date and page of the *Fort St. George Gazette* announcing the candidate's success
7 Present address in full.
8 Place at which candidate desires to be examined.
9. The vernacular language in which the candidate wishes to be examined
10 Has the candidate forwarded herewith the certificates * required in paragraphs 2 and 3 of the notice?

* The following papers should be attached to the application:—
(1) A treasury receipt for Rs. 5;
(2) A certificate of character;
(3) A certificate of physical fitness, age, vaccination and personal marks signed by a Commissioned Medical officer;
(4) A certificate of having passed the compulsory portion of the Upper Secondary Examination or the Matriculation Examination, or the Secondary School-Leaving Certificate, and
(5) A surety bond executed before a Tahsildar, a Sub-Magistrate, a Village Munsif, a District Medical and Sanitary Officer or a Civil Surgeon

The certificate of health, which *should also show marks of identification*, should bear date of application.

Station and date of application. *Signature of Candidate*

N.B.—If the application be not properly filled up in every respect, it will be returned to the applicant, and his name will not be registered for examination, nor will the fee paid by him be refunded or reserved for a subsequent examination

(By order.)

Office of the Comr. for Govt. Examinations, Madras, 6th March 1916

G. MADDOX, *Secretary.*

COMPETITIVE EXAMINATION FOR ADMISSION TO THE CIVIL SUBORDINATE MEDICAL DEPARTMENT, SUB-ASSISTANT SURGEON BRANCH, 1916

Notice is hereby given that candidates † will be entertained for training in medical schools in connection with the Civil Subordinate Medical Department, Sub-Assistant Surgeon Branch of these, vacancies † will be reserved for candidates from the Ganjam, Vizagapatam, Godavari, Kistna, Guntur, Kurnool, Bellary, Anantapur, Cuddapah, Chittoor and Nellore districts

2. Candidates must not be *below fifteen on the 1st December preceding the date of admission nor above nineteen years of age on date of admission* into the Medical School (i.e., on 1st July next), and they must produce testimonials (in original) as to character, and certificates of age, vaccination, personal mark and physical fitness for Government service signed by a Commissioned Medical Officer of the British or of the Indian Establishment.

3. Candidates of all nationalities are eligible for the department provided they have passed the compulsory portion of the Upper Secondary Examination or the *Matriculation Examination of the Madras University* or hold completed Secondary School-Leaving Certificates; in the case of holders of these certificates however, a selection will be made by the Surgeon-General.

4. If the number of applicants exceed the requirements in paragraph 1, a competitive examination will be held at any Civil Station of the Madras Presidency where there may be a Medical Officer to superintend the examination.

5. The examination will be held on Monday, the 15th May next, and will be conducted by means of printed papers Candidates will have two papers to answer—one a paper on English Grammar and Language, the other a paper on Translation from English into the candidate's vernacular

6. Applications for admission to the examination, made out in manuscript, in the form prescribed in this notice and accompanied with the certificates, referred to in paragraph 2 above, must be sent to the Personal Assistant to the Surgeon-General with the Government of Madras in the case of holders of Secondary School-Leaving Certificates and to the undersigned in other cases, on or before the 31st March 1916 Each application must be superscribed "Application for admission to the examination for 'Civil Medical Pupils'", and be accompanied with a receipt showing that the examination fee of *Rupees five* has been paid into a Government treasury. This fee will not be refunded, nor will it be reserved for a subsequent examination. The applications should also be accompanied by a surety bond ‡ executed by the parent, guardian, relative or a friend of the candidate binding himself (1) that the selected pupil will join the Medical School as ordered and complete his course of study and (2) that at the end of his course enter into further agreement, if required by Government.

Applications from candidates *over* the prescribed age and those received after the due date *will on no account* be considered. No notice will be taken of applications for exemption from the age limit.

† The number of vacancies will be notified later.
‡ The officers before whom the bonds of surety may be executed are mentioned at the foot of the form of application.

7. Holders of completed Secondary School-Leaving Certificates should forward their certificates along with their applications. In the case of candidates who will complete their Secondary School-Leaving Certificates during the course of the current year, they should forward with their applications (i) a conduct certificate obtained from the head of their schools which should invariably be an extract from the Secondary School Leaving Certificates and (ii) an extract certified by the head of the school showing the marks obtained at the last two terminal examinations. The original Secondary School-Leaving Certificate should be forwarded on or before 1st June 1916 pending receipt of which selection will not be made.

8. Successful candidates will be designated "Civil Medical Pupils." They will be required to enter the Medical School, Royapuram, Vizagapatam, or Tanjore, as ordered, on 1st July next.

9. The course of instruction at the Medical School will extend to four years, and stipend for each year will be Rs. 8 per mensem. Text-books will be supplied free of cost. On the completion of the fourth year of study, an examination if found qualified for advancement, they will be promoted to the grade of Civil Sub-Assistant Surgeon and receive the undermentioned salary contingent on their successfully passing the periodical examinations in case of the first two promotions —

	Pay. Rs.	Charge allowance.
Under five years' service (Fourth grade)	30	Rs. 10 per mensem. Special allowances are also granted when serving in unhealthy districts, etc.
From five to ten years' service (Third grade)	40	
From eleven to fifteen years' service (Second grade) ..	50	
From sixteen to twenty years' service (First grade) ..	60	
Senior Grade, Second class	70	
Do. First class	80	

10. An allowance for house-rent will be granted, in addition, at a rate not exceeding Rs. 8 per mensem at the Presidency Town and at Rs. 5 per mensem in the mofussil, irrespective of whether or not they hold sanctioned appointments, when no quarters are provided, on the conditions that (1) as regards subordinates attached to Government institutions, their residence is within a convenient distance of the institution in question and its situation is approved by the District Medical and Sanitary Officer or other superior officer under whom they are serving and (2) as regards others, their quarters meet with the approval of the District Surgeon in the City of Madras or of the President, Local Board, or Chairman, Municipal Council, in the mofussil and that the District Surgeon in Madras or the District Medical and Sanitary Officer in the mofussil in every case certifies to the quarters being within a convenient distance of the institutions to which the Sub-Assistant Surgeon is attached.

11. Civil Sub-Assistant Surgeons will be eligible for leave and pension under the rules applicable to the Uncovenanted Civil Service.

12. Selected candidates will be bound by articles of agreement to serve Government for a period of five years from date of receiving certificates of qualification from the Medical School.

13. Under ordinary circumstances Civil Sub-Assistant Surgeons are required to serve only in the Presidency of Madras, but they will be liable for temporary duty either Civil or Military elsewhere, should Government require their services to be so transferred.

14. Intending candidates may obtain a form of surety bond from the nearest District Medical and Sanitary Officer or Civil Surgeon or the Presidency District Surgeons at Madras.

Form of application for admission to the examination for "Civil Medical Pupils" to be held on the 15th May 1916.

* 1. Candidate's name and his house or village name in full in English.
2. Father's name and his house or village name in full in English.
3. Father's rank and occupation.
4. Caste and religion of candidate.
5. Present age of candidate with date of birth.
Age.
Date of Birth.
6. Date and page of the Gazette notifying the candidate's success in the Matriculation Examination of the Madras University or the compulsory portion of the Upper Secondary Examination.
[*Here the candidates should state distinctly what examination he has passed.*]
7. Present residence—district, taluk, village; *address in full.*
8. Place at which candidate desires to be examined.
9. Vernacular language candidate wishes to be examined in.
10. Whether candidate has attached the certificates † required in paragraphs 5 and 7 of the notice.

* If the applicant be a Eurasian, the "Christian" name will be given instead of the "house or village name."

† The following papers should be attached to the application :-
(1) A treasury receipt for Rs. 5 ;
(2) A certificate of character ;
(3) A certificate of physical fitness, age, vaccination and personal marks signed by a Commissioned Medical Officer ;
(4) A certificate of having passed the compulsory portion of the Upper Secondary Examination or the Matriculation Examination of the Madras University, or the Secondary School-Leaving Certificate ; and
(5) A surety bond executed before a Tahsildar, a Sub-Magistrate, a Village Munsif, a District Medical and Sanitary Officer or a Civil Surgeon.

The certificate of health, *which should also show marks of identification*, should bear date of application.

Station and date of application. *Signature of candidate.*

N.B.—If the application be not properly filled up in every respect, it will be returned to the applicant and his name will not be registered for examination, nor will the fee paid by him be refunded or reserved for a subsequent examination.

(By order)

Office of the Comr. for Govt. Examinations,
Madras, 6th March 1916.

G. MADDOX,
Secretary.

SECONDARY SCHOOL-LEAVING CERTIFICATES.

PUBLIC EXAMINATION—MARCH 1916.

NOTICE.

Candidates in *all* the subjects must bring with them, for use in the examination their own PENS AND PENCILS; those in (i) *Elementary Mathematics*, (ii) *Algebra and Geometry*, (iii) *Practical Mathematics*, (iv) *Trigonometry*, (v) *Physics* and (vi) *Chemistry*, their own mathematical instruments, viz., a foot rule graduated in inches and centimetres and sub-divisions, protractor, set squares, dividers, compasses and a hard pencil; those in *Type writing*, type-writers and necessary carbon paper; and those in *Commercial Practice and Geography*, in *Book-keeping and Commercial Arithmetic* and in *Shorthand and Type-writing*, rulers, erasers, knives and ink of two or more colours (other than black ink) for map-drawing, drawing lines in Book keeping, etc.

2. *Chemistry.*—Candidates in this subject will be permitted, if they desire it, to use a stencil for making drawings of apparatus.

3. *Shorthand.*—Candidates in this subject will be allowed to transcribe their shorthand notes with a type-writer. They will not be supplied with any "thick" paper for the purpose, but will be allowed to bring with them their own "thick" paper, if they wish to use such paper. If the machine used by a candidate, however, goes out of order, no extra time will be given to him to compensate for loss of time while the machine is out of order and being put right.

4. *Type writing.*—Heads of institutions who are desirous that their pupils in this subject should be examined in batches, should make the necessary arrangements with the Chief Superintendent concerned *three* days before the examination in this subject and furnish him with all necessary information as to the number of candidates and machines and the time at which each batch should attend on the day fixed for the examination.

At least every *four* candidates must have *one* machine among them for the batch examination.

Instructors of institutions concerned will be allowed into the examination room *at the intervals between the examinations of the various batches* to inspect the machines and to remedy any defects.

If a candidate reports to the Superintendent that his machine has gone out of order, the Superintendent will intimate the fact to the instructor if he is waiting outside on the premises, and will permit him to enter the room (though the candidates may be at work) to inspect the machine and to remedy the defect or to supply another machine. It must, however, be clearly understood that the Superintendent incurs no responsibility in this matter; his action will be purely *ex gratia*, the whole responsibility resting on the candidate and the instructor. *No extra time will be given to a candidate to compensate for loss of time while the machine is out of order and being put right.*

5. *Needle-work and Dress-making.*—Candidates must bring to the examination room, scissors, thimbles, measuring tape, materials for the fancy work, specimens of their finished work, and sewing cotton.

6. A copy of the nominal list will be posted at the school concerned a day or two before the examination, and candidates will find their numbers, viz., the numbers of their Secondary School-Leaving Certificates in this list.

7. Attention is drawn to the following rules:—

(1) No candidate will be allowed to enter the examination room unless he wears a dress and decent dress, and in all cases where good manners require it, a suitable covering for the head, nor will he be allowed to keep his shoes on unless they are shoes of English pattern, and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

(2) No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

(3) No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answers.

(4) Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Director of Public Instruction, Madras.

(5) *No candidate will be allowed to take into the examination room, slates, books, ruled sheets, manuscripts or papers of any kind.* Any one detected in the violation of this rule or having recourse to any unfair practices will be removed from the room and the occurrence reported to the Director of Public Instruction, Madras.

(6) Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents giving full particulars in regard to themselves including their address and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fees. The answers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

(7) Candidates choosing to change their place of examination without previous permission, or appearing at any centre other than the one at which they ought to have appeared must not expect to have their answers valued. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

(8) A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer-books. Any candidate wishing to ask any question of the Superintendent will pursue the same course, but will on no account leave his place.

(9) Any answer-books sent up without the candidate's name and number affixed will not be valued. The answer-books should be fastened together at the left-hand corner.

(10) Candidates will not be allowed to take any papers, except their question papers, out of the examination room.

(11) Candidates are forbidden to tear up papers or to throw ink or papers on the floor.

(By order,)

Office of the Comr. for Govt. Examinations,
Madras, 3rd March 1916.

G. MADDOX,
Secretary, School-Leaving Certificate Board.

PUBLIC EXAMINATION, 1917.

TEXT-BOOKS IN ENGLISH.

It is hereby notified that the book entitled "Heroes and Heroic Deeds of the Great War" (D. A. Mackenzie) published by Messrs. Blackie & Son, Limited, has been prescribed in place of "Great Britain and the European Crisis" (cancelled) and as an alternative text-book in English (for non-detailed study) to "Government Then and Now" (J. S. Townsend) published by Messrs. Macmillan & Co., Limited.

(By order.)

Office of the Comr. for Govt. Examinations, Madras, 11th March 1916.

G. MADDOX, *Secretary, School-Leaving Certificate Board.*

SPECIAL EXAMINATION UNDER THE SECONDARY SCHOOL-LEAVING CERTIFICATE BOARD FOR THE BENEFIT OF TEACHERS WHO HAVE FAILED IN THE MATRICULATION EXAMINATION AND ARE DESIROUS OF BEING ADMITTED FOR SECONDARY GRADE TRAINING—MARCH 1916

NOTICE.

Candidates in *all* the subjects must bring with them for use in the examination their own PENS AND PENCILS; those in (i) *Elementary Mathematics*, (ii) *Algebra and Geometry*, (iii) *Practical Mathematics* and (iv) *Chemistry*, their own mathematical instruments, viz., a foot rule graduated in inches and centimetres and sub-divisions, protractor, set squares, dividers, compasses and a hard pencil; those in *Geography*, rulers, erasers, knives and ink of two or more colours (other than black ink) for map-drawing.

2. *Chemistry*.—Candidates in this subject will be permitted, if they desire it, to use a stencil for making drawings of apparatus.

3. A copy of the nominal list will be posted at the school selected as the place of examination a day or two before the examination, and candidates will be expected to learn their register numbers from this list.

4. Attention is drawn to the following rules:—

(1) No candidate will be allowed to enter the examination room, unless he wears a clean and decent dress, and in all cases where good manners require it, a suitable covering for the head, nor will he be allowed to keep his shoes on unless they are shoes of English pattern; and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

(2) No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

(3) No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answers.

(4) Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Director of Public Instruction, Madras.

(5) *No candidate will be allowed to take into the examination room, slates, books, ruled slates, manuscripts or papers of any kind.* Any one detected in the violation of this rule or having recourse to any unfair practices will be removed from the room and the occurrence reported to the Director of Public Instruction, Madras.

(6) Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents giving full particulars in regard to themselves including their address and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fees. The answers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

(7) Candidates choosing to change their place of examination without previous permission, or appearing at any centre other than the one at which they ought to have appeared must not expect to have their answers valued. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

(8) A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer-books. Any candidate wishing to ask any question of the Superintendent will peruse the same course, but will on no account leave his place.

(9) Any answer-books sent up without the candidate's name and register number affixed will not be valued. In the answer books to be supplied to candidates, the words 'Certificate number' will be found printed; the word 'Certificate' should be substituted by the word 'Register' in the case of the answer-books used for the *Special Examination*. The answer-books should be fastened together at the left-hand corner.

(10) Candidates will not be allowed to take any papers, except their question papers, out of the examination room.

(11) Candidates are forbidden to tear up papers or to throw ink or papers on the floor.

(By order.)

Office of the Comr. for Govt. Examinations, Madras, 6th March 1916.

G. MADDOX, *Secretary, School-Leaving Certificate Board.*

UNIVERSITY OF MADRAS.

EXAMINATIONS, 1916.

NOTICE TO CANDIDATES REGARDING HALL TICKETS.

Candidates for the approaching Matriculation Examination, Intermediate Examination in Arts, and B.A. Degree Examinations *who are to be examined at Madras* may obtain their hall tickets at the Senate House on or after the dates specified below :—

Examinations.	Dates when hall tickets will be issued.
Matriculation examination	From Monday, 20th March 1916.
Intermediate examination	Do.
B.A. Degree examinations (Old and New)	From Wednesday, 29th March 1916.

Heads of Institutions at Madras who may wish to be furnished with the hall tickets of their students are requested to forward to this office, in the case of the Matriculation and the Intermediate Examination in Arts on or after Monday, the 20th March 1916, and in the case of the B.A. Degree Examination (New Regulations) on or about the 29th March 1916, a list showing the names of candidates in full *arranged in alphabetical order. In the case of the Intermediate Examination in Arts the list of names should also be arranged respectively under the different Groups taken by the candidates.*

Candidates for all the other University examinations to be held at Madras may obtain their hall tickets at the Senate House a week before the commencement of those examinations.

Candidates for examinations *who are to be examined at centres other than Madras* must obtain their hall tickets from the Chief Superintendents of the respective centres.

Communications to the Registrar from candidates requesting information relating to the results of Examinations will not receive attention until after the publication of the results in the Fort St. George Gazette. *Success or failure, however, will be communicated by telegraph if prepaid.*

(By order.)

F. DEWSBURY, B.A., I.E.S.,
Registrar.

Senate House, 7th March 1916.

GOVERNMENT TRAINING SCHOOLS, DINDIGUL AND TINNEVELLY.

The Inspector of Schools, Seventh Circle, hereby notifies for the information of the Assistant Inspectors, the Sub-Assistant Inspectors and the Managers of aided schools in the districts of Madura, Ramnad and Tinnevelly that candidates of the elementary grades will be admitted for training in July 1916 in the following Government Training Schools under his charge :—

Number.	Name of Institution.	Number of stipends available.		Total.
		Elementary higher grade.	Elementary lower grade.	
1	Government Training School, Dindigul ..	14 (for teachers from Madura district.) 16 (for teachers from Ramnad district.)	24 (for teachers from Madura district.) 12 (for teachers from Ramnad (out bit.)	66
2	Do. Tinnevelly ..	24 (for teachers from Tinnevelly district.)	26 (for teachers from Tinnevelly district.) 12 (for teachers from Ramnad district.)	62

2. The period of training is two years in the case of the students of both the higher and the lower elementary grades.

3. The Inspector of Schools will make the selection on the recommendation of the subordinate inspecting officers. The Inspector of Schools, Sixth Circle will be requested to make the selection of candidates from Ramnad district and forward the list with the necessary documents so as to reach the Inspector of Schools, Seventh Circle, not later than 20th May 1916.

4. The Sub-Assistant Inspectors of Madura and Tinnevelly districts are requested to forward to the Assistant Inspectors concerned two lists—one of the selected and the other of rejected candidates.

5. The lists of selected and rejected candidates should be revised and submitted in a consolidated form in duplicate by the Assistant Inspectors of Madura and Tinnevelly to the Inspector of Schools, Seventh Circle by May 20th, 1916. The names of the candidates should appear in the list in the order in which the subordinate inspecting officers desire their selection which should be regulated with reference to the candidates' general educational attainments, their service as teachers, their need for training and the nature of their appointment and the school from which they apply for training. Candidates who do not satisfy the conditions of age limit under Rule 114 of the Madras Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated, as far as possible, by Rule 115. In the case of rejected candidates, the reasons for rejection should be mentioned against each.

6. To provide for the contingency of some of the candidates selected not joining the Training School, a few more than the sanctioned number will be selected by the Inspector. All selected candidates who present themselves at the training schools on the opening day will be admitted: those who present themselves later will be admitted in the order in which they present themselves but only up to the number of sanctioned vacancies.

7. The list should include no one who has not been a teacher before or concerning whom there is a doubt as to whether he really intends to make teaching his profession.

8. In the selection of the candidates for training next year, those who were awarded stipends this year but were refused admission on account of their not appearing in time might have a first claim for admission.

9. In addition to Provincial stipendiaries, candidates with allowances from local boards or municipal councils will be admitted for training. The admission of free students will also be considered.

10. As regards qualifications for admission only those candidates who have satisfactorily undergone a course of instruction in the third form or seventh standard and have been found fit for promotion to the fourth form or have been awarded an elementary school-leaving certificate of the seventh standard, are eligible for admission into the elementary higher class: and only those who have passed the late Primary examination or a corresponding public or school examination or whose attainments in the opinion of the inspecting officers are not lower than these are eligible for admission into the elementary lower class. Preference should be given, as much as possible, to candidates whose educational attainments are above the minimum requirements. The certificate of general education should be sent in original with the applications. The certificate of physical fitness is required only from selected candidates. Separate conduct certificates need not be submitted by candidates whose applications are signed by an inspecting officer.

11. There are two hostels attached to the Government Training School, Dindigul—one for Brahman and the other for Non-Brahman vegetarian students of the school. All vegetarian students who do not live with their families or with relations will be required to become members of the respective hostels.

12. Printed application forms can be obtained from the Inspector of Schools of the circle.

13. The consolidated lists from the Assistant Inspectors of Madura and Tinnevelly districts should reach the Inspector of Schools before 10th May 1916.

F. O HODGES,
Asst Inspector of Schools, Seventh Circle.

Camp Tuticorin, 3rd March 1916.

GOVERNMENT TRAINING SCHOOLS IN THE FIRST CIRCLE—1916.

The Inspector of Schools, First Circle, hereby notifies for the information of Assistant Inspectors, Sub-Assistant Inspectors and Managers of Aided Schools that candidates of the Elementary Grade will be admitted for training in the Government Training Schools noted below :—

Number	Name of the institution.	Number of stipends available.			Date of admission.
		Elementary.		Total.	
		Higher.	Lower.		
1	Government Training School, Vasgapatam ..	24	26	50	1st July 1916.
2	Do. Parvatipur ..	..	27	27	Do.
3	Do. Chicacole ..	..	27	27	Do.
4	Do. Berhampur ..	10 *	26	41	Do.
5	Do. Russellkonda ..	..	27	27	Do.
6	Do. Rajahmundry ..	24	26	50	Do.

* (12 ordinary, 5 agency.)

2. The period of training is two years in the case of students of the Elementary Grade—Higher and Lower.

3. The Inspector of Schools will make the selection on the recommendation from subordinate inspecting officers.

4. The Sub-Assistant Inspectors are requested to submit to the Assistant Inspectors applications in the prescribed form. These applications will be consolidated in the Assistant Inspectors' offices. Two lists should be submitted to the office—one of selected and the other of rejected candidates separately for each Training School.

5. The names of candidates in the selected list should appear in the order of precedence.

6. The Assistant Inspectors will submit for each Training school along with the selected list a tentative list of candidates of not more than six to be selected in the order of precedence, in the place of those who fail to join.

7. Article 114, Madras Educational Rules—age limit—should be strictly enforced in the selection of candidates.

8. Reasons for rejection should be fully given against each candidate in the rejected list.

9. In addition to Provincial stipendiaries candidates whose stipends are paid by Local Boards will be admitted for training. The Assistant Inspectors will submit list of such candidates—Board and Municipal separately—with the following additional information :—

(1) Allotment made in the Budget for 1916-17.

(2) Amount that should go out of this allotment to be paid to teachers already under training.

(3) Amount available for payment to teachers selected during 1916-17.

10. Teachers holding permanent or sub. pro tem. appointments in Board or Municipal schools should not be recommended except in very special circumstances for Provincial stipends. They should be paid from the Board's resources.

11. The Inspecting officers should recommend only such men as have been teachers before and persons desirous of adopting teacher's profession.

12. The Inspecting officers should select only those candidates who have passed the annual examination of third form or seventh standard and have been found fit for promotion to the next highest class, for Elementary Higher Grade and those who have passed the late Primary school examination or a corresponding Public or school examination, for Elementary Lower. Preference may be given to those whose educational attainments are above those minima.

13. The general education certificates of candidates should be submitted in original with the applications.

14. In the case of applications signed by Inspecting officers and Presidents of Local Boards separate conduct certificates need not be submitted.

15. The applications of candidates referred to in clause 9, should invariably be signed by the Presidents of Local Boards.

16. Printed forms of applications may be had on application to the Inspector of Schools.

17. The consolidated lists from the Assistant Inspectors should reach this office before the 15th May 1916.

Camp Ellamanchili, 3rd March 1916.

C. HANSFORD,
Inspector of Schools, First Circle.

GOVERNMENT TRAINING SCHOOLS IN THE THIRD CIRCLE.

The Inspector of Schools, Third Circle, hereby notifies for the information of Assistant and Sub-Assistant Inspectors and Managers of Aided Schools in the Circle that candidates of the Elementary Grade will be admitted for training in July 1916 in the following Government Training Schools under his charge:—

Number.	Name of the institution.	Number of stipends available.		Total.
		Elementary Higher.	Elementary Lower.	
1	Government Training School, Bellary	24	33	57
2	Do Anantapur ..	..	27	27
3	Do Rajahmundry ..	..	27	27
4	Do Kurnool	..	27	27
5	Do Chittoor	..	27	27

2. The period of training will be two years in the case of students of both the elementary higher and lower grades.

3. The Inspector will make the selection on the recommendation of the subordinate Inspecting Officers. Inspecting Officers are requested to forward two lists, one of selected and the other of rejected candidates. Their attention is invited to rule 119 of the Inspection Code.

4. The names of selected candidates should appear in the list in the order in which the subordinate Inspecting Officers wish they should be taken, i.e., they should be selected in reference to their general educational attainments, their service as teachers, the need for their training, and the nature of their appointment and the school from which they apply for training. Candidates who do not satisfy the conditions of the age limit under rule 114 of the Madras Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated, as far as possible, by rule 115. In the case of rejected candidates, the reasons for rejection should be mentioned against each.

5. To provide for the contingency of some of the candidates selected not joining the training schools, a few more than the sanctioned number will be selected by the Inspector for each range. All selected candidates who present themselves at the training schools on the opening day will be admitted; those who present themselves later will be admitted in the order in which they present themselves but only up to the number of sanctioned stipendiaries.

6. The list should include no one who has not been a teacher before or concerning whom there is a doubt whether he really intends to make teaching his profession.

7. In the selection of candidates for training next year, those who were awarded stipends this year but were refused admission on account of their not appearing in time might have a first claim for admission.

8. In addition to provincial stipendiaries, candidates whose stipends are paid by Local or Municipal Boards will be admitted for training, as also private candidates as free students.

9. In the case of teachers employed in Board and Municipal Schools clear information should be furnished regarding the nature of the appointment held by them (permanent, temporary, *sub ten* or acting as the case may be) and whether the local bodies have made any provision in their budgets towards the cost of their training. The attention of the Inspecting Officers is invited to the revised rules 122-123 of the Madras Educational Rules.

10. As regards qualification for admission only those candidates who have passed the annual examination of the Third Form or Seventh Standard and have been found fit for promotion to the Fourth Form or have been awarded an Elementary School-leaving certificate of the Seventh Standard are eligible for admission into the elementary higher class and only those who have passed the late Primary Examination or a corresponding public or school examination or whose attainments in the

opinion of the Inspecting Officers are not lower than those are eligible for admission into the lower class. Preference should be given as much as possible to candidates whose educational attainments are above these minimum requirements. The certificate of general education should be sent in original with the application. The certificate of physical fitness need be produced only by the candidates chosen as stipendiaries. Separate conduct certificates need not be submitted by candidates whose applications are signed by an Inspecting Officer. Candidates may be subjected to a selection examination by the headmaster of the training school into which they seek admission and those that are considered poor by the headmaster will not be admitted.

11. In cases in which the number of candidates applying for training is in excess of the number for which there is provision, the selection should be made on the result of an entrance examination conducted by the Sub-Assistant Inspector of Schools. The number of candidates recommended for each range should not exceed ten.

12. Printed forms of application can be obtained on indent from the Assistant and Sub-Assistant Inspectors of Schools.

13. Applications completed in accordance with the above instructions should reach the undersigned before the 15th May 1916.

14. Admission into training schools for masters under private management will be regulated by paragraphs 9, 11 and 12 in addition to rules contained in chapter X of the Madras Educational Rules.

H. W. CALLAGHAN,
Ag. Inspector of Schools, Third Circle.

Bellary, 8th March 1916

GOVERNMENT TRAINING SCHOOLS IN THE SIXTH CIRCLE—1916.

The Inspector of Schools, Sixth Circle, hereby notifies that candidates of the Secondary and Elementary grades will be admitted for training in July 1916 in the following Government Training Schools under his charge:—

Number.	Name of the institution.	Number of stipends available.			Total.
		Secondary	Elementary Higher.	Elementary Lower.	
1	Government Secondary Training School, Tanjore	21	40	..	61
2	Government Elementary Training School, Tanjore	..	..	27	27

2. The period of training in the case of Secondary students is one year and in the case of Elementary students two years.

3. The Inspector of Schools, Sixth Circle, will make the selection on the recommendation of the subordinate inspecting officers.

4. The Sub-Assistant Inspectors are requested to submit to the Inspector through the Assistant Inspector two lists—one of selected and the other of rejected candidates.

The lists of selected and rejected candidates should be submitted to the Assistant Inspectors of Schools of the respective districts by the subordinate inspecting officers in time for the former to consolidate them and submit them to the Inspector of Schools before the due date. The names of selected candidates should appear in the list in the order in which the subordinate inspecting officers wish they should be taken, *i.e.*, they should be selected in reference to their general education, attainments, their service as teachers, the need for their training, and the nature of their appointments and the school from which they applied for training. Candidates who do not satisfy the condition of age limit under rule 114 of the Madras Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated as far as possible by rule 116.

5. As regards qualifications for admission only those candidates who have passed the annual examination of the third form or seventh standard and have been found fit for promotion to the fourth form, or have been awarded an elementary school-leaving certificate of the seventh standard are eligible for admission in the Elementary Higher class, and only those who have passed the late Primary Examination or a corresponding [ebbo or school examination are eligible for admission into the Elementary Lower Class. Persons holding Matriculation Certificates or such Secondary School Leaving Certificates as are accepted by the Inspector will also be selected. The certificate of general education should be sent in original with the application. The applications of candidates who have not forwarded general education certificates in original will be rejected. The certificate of physical fitness will be required only of the candidates chosen as stipendiaries. Separate conduct certificates need not be submitted by the candidates whose applications are signed by an inspecting officer.

6. Printed forms of applications can be obtained by the correspondents of secondary schools from the Inspector of Schools and all others should apply to the Sub-Assistant Inspectors of Schools of their ranges. No notice will be taken of the requisitions for application forms sent to this office other than by the correspondents of secondary schools.

7. Applications completed in accordance with the above instructions should reach the Inspector before the 20th April 1916. Applications which are received after the above date or which are not prepared in accordance with the above instructions will not be considered. Applications from teachers employed in schools outside the Sixth Circle must come through the Circle Inspectors.

8. In addition to Provincial stipendiaries, candidates whose stipends are paid by Local and Municipal Boards will be admitted for training. There will also be vacancies for free students without stipends. No provincial stipends will be sanctioned for teachers who hold permanent appointments in Board and Municipal schools, or who hold sub. *pro tem.* appointments in permanent vacancies or who have been given provisional appointments by Presidents of Local Boards who employ them. The applications of such candidates should be signed by the Presidents of the Local Boards.

W. C. DOUGLAS,
Inspector of Schools acting in Sixth Circle.

Tanjore, 27th March 1916.

GOVERNMENT TRAINING SCHOOL FOR MISTRESSES, CALICUT.

Applications are invited from candidates for admission to Elementary Grade training into the Government Training school for Mistresses, Calicut. Candidates for Secondary Grade training will also be admitted in this school under the special sanction of the Director.

2. The period of training will be two years and one year respectively from 1st July 1916 in the case of Elementary and Secondary Grade candidates.

3. Rates of stipends are shown below :—

	Rs.	A.	P.
Secondary Grade Hindu Mistresses	14	0	0
Do. Other Mistresses	12	0	0
Stipendiaries who have completed their studies in the seventh standard or Form III	10	8	0
Hindu Mistresses	10	8	0
Panchamas	8	8	0
Muhammadans	10	8	0
Others	8	8	0

4. A guardian allowance not exceeding Rs. 3 per mensem will be given to caste Hindu women whose age is below 18 and who are not permanent residents of Calicut and who have no relatives in this town. The allowances are payable only to those who live with a legal guardian.

5. Applications for admission shall be sent through the inspecting officers, the Presidents of Local Boards, the Chairmen of Municipal Councils and the Managers of Secondary schools. Applications otherwise received will be rejected.

6. The following certificates in original shall be attached to the applications:—

(*a*) A certificate of health and vaccination signed by a competent authority.

(*b*) A general education certificate signed by a competent authority.

(*c*) A certificate of conduct signed by an inspecting officer or the President of a Local Board or the Chairman of a Municipal Council or the Manager or Headmaster of a recognized Secondary school. Certificates signed by supervisors of schools, the Managers of Elementary schools and Secretaries of Municipal Councils will not be accepted.

(*d*) A certificate of age (Baptism certificate in the case of Christians).

7. All applications for admission should be forwarded so as to reach the undersigned not later than 10th April 1916. Applications received after that date will be returned.

8. Forms of application can be obtained on indent from the Headmistress.

9. The number of admissions in this school will be restricted to thirty candidates and preference will be given in the order given below:—

(*a*) Teachers employed in public schools.

(*b*) Persons to whom Local Boards or Municipal Councils have given provisional appointments in schools under their management.

(*c*) Persons selected by managers or inspecting officers under an agreement to be employed as teachers.

(*d*) Persons desirous of adopting the teachers' profession.

10. An entrance examination in (1) Vernacular language, (2) General knowledge and (3) Arithmetic will be held in the school by the Headmistress for all intending candidates on Monday the 17th April 1916 and candidates who fulfil other conditions will be chosen in the order in which they pass.

E. VINCENT,
Headmistress.

Government Training School for Mistresses,
Calicut, 6th March 1916.

GOVERNMENT TRAINING SCHOOL FOR MISTRESSES, MANGALORE.

Applications are invited from candidates for admission to Elementary Grade training into the Government Training School for Mistresses, Mangalore.

2. The period of training will be two years.

3. Rates of stipends are shown below :—

	Rs.	A.	P.
Stipendiaries who have completed their studies in the seventh standard or Form III.	10	8	0
Hindu Mistresses	10	8	0
Muhammedans	9	8	0
Panchamas	8	8	0
Others			

4. A guardian allowance not exceeding Rs 5 per mensem will be given to Caste Hindu Women whose age is below 18 and who are not permanent residents of the town and who have no relatives residing therein. The allowances are payable only to those who live with a legal guardian and who will be held responsible for the refund of the stipends, etc., received.

5. Applications for admission shall be sent through the Inspecting Officers, the Presidents of Local Boards, the Chairmen of Municipal Councils and the Managers of Secondary Schools, so as to reach the Headmistress, Government Training School for Mistresses, Mangalore, not later than 10th April 1916. Applications received after that date will be returned.

6. The following certificates in original shall be attached to the application :—

(a) A certificate of health and vaccination signed by a competent authority.
(b) A general education certificate signed by a competent authority.
(c) A certificate of conduct signed by an Inspecting Officer or the President of a Local Board, or the Chairman of a Municipal Council or the Manager or Headmaster of a recognized Secondary School. Certificates signed by Supervisors of Schools, the Managers of Elementary Schools and Secretaries of Municipal Councils will not be accepted.

7. Forms of application can be obtained on indent from the Headmistress.

8. The Assistant and Sub-Assistant Inspectresses, the Presidents of Local Boards and the Chairmen of Municipal Councils are requested to be good enough to obtain applications from untrained teachers employed or proposed to be employed in the Girls' Schools under them and to transmit them with their recommendations.

9. An entrance examination in (1) Vernacular language, (2) General knowledge, (3) Arithmetic will be held on the 10th April 1916 and candidates who fulfil other conditions will be chosen in the order in which they pass.

Government Training School for Mistresses,
Mangalore, 9th March 1916.

C. DeSOUZA,
Ag. Headmistress.

RULES FOR ADMISSION INTO THE PRESIDENCY COLLEGE, MADRAS.

I. Applications for admission to the Presidency College should be sent in as soon as possible after the results of the Public Examination (Secondary School-Leaving Certificate) and Intermediate Examination are known. Preliminary applications before these results have been announced are not required.

II. *First-year class.*—Students should submit their Secondary School-Leaving Certificates or certified extracts therefrom with their application for admission. Applicants with other certificates should mention the class of the certificate and the subjects to which it certifies. Any distinction obtained should be mentioned.

For admission to the Presidency College a student ordinarily must show high proficiency in English, Vernacular Composition (or Translation) and at least two of the subjects in the group which he proposes to take up.

In Group III the college provides for the following combination only :—

(a) Ancient and Modern History and a Classical Language.
(b) Do. do. and Logic.
(c) Ancient History, a Classical Language and Logic.
(d) Two Languages and Logic.

III. *Third-year class.*—Students will be selected on the results of the Intermediate Examination. For admission to an Honours class a first class with distinction in the special subject (in which the student desires to take up an Honours course) and a high standard in English will ordinarily be required.

IV. Applicants for admission should supply the following particulars in the form annexed :—

(1) Name in full and date of birth according to the Christian era ; (2) School or college in which the applicant studied in 1915-16 ; (3) His University or School-Leaving Certificate Examination Centre ; (4) His register number in the Matriculation, Secondary School-Leaving Certificate, European High School or Intermediate Examination ; (5) The class in the college which he desires to join with the groups he chooses in the first and third (pass) Class or Branch in the third year (Honours) class.—In the case of Group III of the first year course the particular combination chosen should be specified ; and (6) An address which will find the applicant when the selection is made.

*Station*_____

*Date*_____ *Signature of the applicant.*

V. Students desiring an acknowledgment of their applications should forward with them an addressed post card.

VI. Each student selected for admission will receive a post card to that effect which he should present to the Principal on the first day of the term.

Selected students, who do not present themselves on that day without good reason previously explained, will be liable to lose the seats promised.

In any case, the selection will be provisional and will only be confirmed after the scrutiny of the accepted certificates.

The Presidency College, Madras,
14th March 1916.

H. J. ALLEN,
Principal.

MANUAL TRAINING CLASS, TEACHERS' COLLEGE, SAIDAPET.

Applications are invited from candidates who seek admission into the Manual Training Class attached to the Teachers' College, Saidapet, in July next. The course will extend over a period of two years.

In addition to special instruction in Educational hand work the course will include instruction in the methods of teaching the ordinary subjects of the school curriculum and in the principles of Educational theory.

The elected candidates will appear for the Preliminary Examination for Teachers' certificates to be held in March 1918 and qualify as secondary grade teachers. They will also have to appear for a special examination in Manual Training.

Ten students will be admitted and they will be granted a stipend of Rs. 15 per mensem and will be required to execute a bond to serve for three years immediately after training in a school within the jurisdiction of the Madras Educational Department.

Applications from teachers who have passed the Intermediate examination or the late F.A. examination of the Madras University or the Matriculation or the European High School or a corresponding examination in a University in the British Empire or have secured a completed secondary school-leaving certificate will be received by the undersigned up to the 15th April 1916. Selected candidates will be required to join the class on the 1st July 1916.

Applications should be countersigned by the manager of a recognised institution. Every candidate should forward with his application copies of his conduct and general educational certificates; the originals will have to be produced when he is selected.

Brahmans, Non-Brahmins and Indian Christians will not ordinarily be admitted except as condition of residence in the Teachers' College hostels.

Forms of application may be obtained from the Principal.

Teachers' College, Saidapet,
17th March 1916.

H. S. DUNCAN,
Principal.

NOTICE.

Elementary School-leaving certificates bearing Nos. 60350, 60351, 19621 to 19630 and 16851 to 19900 have been lost in transit from the office of the Sub-Assistant Inspector of Schools, Kollikuntla range, to the Inspector of Schools, Third Circle, Bellary. Anyone who is able to trace them out is requested to communicate to the undersigned.

K. MADHAVA RAO,
Sub-Asst. Inspector of Schools, Kollikuntla Range.

9th March 1916.

VACANCIES.

APPLICATIONS are invited from duly qualified trained candidates for employment as a teacher for imparting instruction to convicts in the District Jail, Palamcottah, on a salary of Rs. 20—1—25. The applicants should state their age, highest educational qualification and the name of the school in which they underwent training. Only candidates whose vernacular is Tamil need apply.

District Jail, Palamcottah,
7th March 1916.

A. J. NICHOLAS,
Superintendent.

APPLICATIONS are invited from Muhammadan candidates holding trained teachers' certificate of the secondary grade for the post of sixth assistant in the Government Muhammadan Incomplete Secondary School, Georgetown, Madras, on Rs. 25—1—30. The applicants should state their age and submit copies of testimonials, if any.

Madras, 11th March 1916.

H. A. HART,
Inspector of Schools, Fourth Circle.

WANTED a trained secondary grade Teacher for the Government Training School for Mistresses Rajahmundry, on a salary of Rs. 20—1—25.

2. Information on the following points should be given in the application:—

Name, age, general education and professional qualifications, caste, present employment and the period of service as a teacher, if any.

In the case of a qualified female candidate whose age does not exceed 25 years the appointment may be made permanent at once.

Vizianagram, 16th March 1916.

M. A. SRINIVASA,
Ag. Inspectress of Girls' Schools, Northern Circle.

GOVERNMENT PUBLICATIONS FOR SALE.

THE FLORA OF THE NILGIRI AND PUKNEY HILL-TOPS BY P. F. FYSON, B.A., etc. Demy 8vo. Full cloth. Vols. I and II. Rs. 10 (10 *sh.*) per set.

SOME SOUTH INDIAN INSECTS AND OTHER ANIMALS OF IMPORTANCE considered especially from an economic point of view, by T. BAINBRIGGE FLETCHER, R.N., F.L.S., F.E.S., F.Z.S., 1914. Imperial 8vo. Cloth. Rs. 6 or 9*s.* (14 *sh.*).

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Part II.—Miscellaneous Notifications.

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APPOINTMENTS, LEAVE OF ABSENCE, &c

Registration.

Postings.—The following postings of Sub-Registrars are ordered :—

M.R.Ry. Sripati Sriramulu, from Bezwada (Kistna district) to Mangalagiri (Guntur-Nellore district).

M.R.Ry. Kolugatla Pattabhiramayya, on return from leave, from Narasapur to Bezwada (Kistna district).

Madras, 16th March 1916.

C. M. SCHMIDT,
Inspector-General of Registration.

Judicial.

No. 22. Leave.—M.R.Ry. Madhrapati Anantapur Rao Garu, Temporary Additional District Munsif of Tinnevelly, is granted privilege leave on half pay under article 371 (1) of the Civil Service Regulations for nineteen days from the 8th to the 26th March 1916, both days inclusive.

High Court of Judicature at Madras,
20th March 1916.

C. G. MACKAY,
Registrar.

Board of Revenue.

Land Revenue.

Leave.—Under article 260, Civil Service Regulations, the Board grants privilege leave for one month to M.R.Ry. P. Venkataramanan Avargal, Extra Assistant Conservator of Forests, with effect from 1st March 1916.

Board of Revenue (Land Revenue),
Madras, 17th March 1916.

G. T. H. BRACKEN,
Ag. Secretary.

II-1

REVENUE SETTLEMENT, SURVEY, LAND RECORDS AND AGRICULTURE.

Leave.—Under article 260 of the Civil Service Regulations, M.R.Ry. N. Natesa Sastri Avargal, Land Records Superintendent, Group No. V, is granted privilege leave for twenty days from or after 16th March 1916.

T. RAGHAVIAH,
Secretary.

Board of Revenue (Rev. Satt., Sur., L. Rds. and Agri.),
Madras, 17th March 1916.

SALT, ABKARI AND CUSTOMS DEPARTMENT.

Appointment and Posting.—M.R.Ry Ghambiram Setu Rao, Sub-Inspector, first grade, is appointed to act as Assistant Inspector and posted to the Tranquebar Circle, *vice* Mr. Harcourt James Waller, acting Assistant Inspector, granted leave.

Leave.—Mr Harcourt James Waller, acting Assistant Inspector, is granted privilege leave for one month from date of relief.

E. F. THOMAS,
Secretary.

Board of Revenue (Separate Revenue),
Madras, 16th March 1916.

Leave.—Under article 260 of the Civil Service Regulations, M.R Ry. Krishnaswami Ayyangar Srinivasa Ayyangar, acting Assistant Inspector, Coimbatore Distillery, is granted privilege leave for three weeks from date of relief.

2. No substitute is necessary.

E. BENNETT
Deputy Commissioner of Abkari.

Madras, 18th March 1916.

PUBLIC WORKS.

Transfer.—M.R.Ry. T. Venkatachalapathi Pantulu, Overseer, second grade, temporary, from the Tank Restoration Scheme division, III Circle, to the II Circle. To move in April next.

Madras, 13th March 1916.

Extension of Leave.—Under article 330, Civil Service Regulations, M.R Ry. *N.* R. Subrahmanya Ayyar, Overseer, first grade, is granted leave on medical certificate for six months in extension of the combined leave granted to him in the notification published in Part II of the *Fort St. George Gazette*, dated 2nd November 1915.

S. B. MURRAY,
Chief Engineer, P. W. D.

Madras, 18th March 1916.

Posting.—Mr. S. C. Mazumdar, Assistant Engineer, in charge of the Southern sub-division of the Godavari Eastern division, will take charge of the Northern sub-division in addition to his own duties until the arrival of Mr. V. Ayyadurai Ayyar, Assistant Engineer, who will then relieve Mr. Mazumdar of the charge of the Southern sub-division of the Godavari Eastern division.

2. The posting of Mr. Ayyadurai Ayyar for charge of the Northern sub-division of the Godavari Eastern division notified in Part II, page 223 of the *Fort St. George Gazette*, dated 1st February 1916, is hereby cancelled.

M. R. KHAREGAT,
Superintending Engineer, I Circle.

Waltair, 16th March 1916.

Transfers.—M.R Ry. K. R. Venkatarama Ayyar, temporary Sub-Engineer, from the Tank Restoration Scheme division, III Circle, to the Circle office for the charge of the Drawing branch and to be Personal Assistant to the Superintending Engineer. To join on the 20th instant and relieve M.R.Ry. S. Mahadeva Ayyar Avargal, granted privilege leave.

2. M.R.Ry. C. J. Rangaswami Ayyangar, Supervisor, first grade, from the Cuddapah division to the Tank Restoration Scheme division, III Circle, for the charge of the Investigation sub-division. To join not later than the 20th instant and relieve M.R.Ry. K. *N.* Venkatarama Ayyar.

A. C. LANGSTON,
Superintending Engineer, III Circle.

Bellary, 14th March 1916.

Re-posting.—Sergeant J. J. Dickson, Overseer, first grade, transferred to this Circle from the Cuddapah division, III Circle, in Public Works Department Chief Engineer's Memorandum No. 1874-O of 8th March 1916, is re-posted to the Coimbatore division for the charge of the Coonoor section (head-quarters, Coonoor).

Coimbatore, 14th March 1916.

Cancellation of Transfer, etc.—The transfer of M.R.Ry. T. P. Meyilvagana Mudaliyar, temporary Upper Subordinate on Rs. 80, from the Salem division, and the re-posting of M.R.Ry. A. Krishnamurthi Ayyar, Overseer, second grade, to the Salem division, and of M.R.Ry. P. K. Gopalaratnam Ayyar, temporary Upper Subordinate on Rs. 70, to the Coimbatore division, ordered in this office No. 460 M./55 B, dated 13th March 1916, and notified in Part II of the *Fort St. George Gazette*, dated 14th March 1916, are hereby cancelled.

Transfers.—(1) M.R.Ry. N. Agastya Sastri, temporary Upper Subordinate on Rs. 100, from the Salem to the West Coast division for the charge of Cochin section head-quarters, Cochin. To join on or about the 10th April 1916.

(2) M.R.Ry. V. K. Govinda Menon, temporary Upper Subordinate on Rs. 100, from the West Coast to the Salem division. To join on relief by item (1).

The transfer of items (1) and (2) carries with it sanction to transit pay and travelling allowance.

Coimbatore, 16th March 1916. C. MILDRED, *Superintending Engineer, IV Circle.*

Leave.—M.R.Ry. M. S. Sundararaja Ayyangar, Overseer, second grade (on probation), Superintending Engineer's office, VI Circle, is granted, under article 260 of the Civil Service Regulations, privilege leave for one month with effect from the 15th March 1916 or date of relief.

Trichinopoly, 14th March 1916. L. D. VENKATARĀMA AYYAR, *Superintending Engineer, VI Circle.*

Leave.—Under article 266 of the Civil Service Regulations, M.R.Ry. A. Manikka Mudaliyar, temporary Upper Subordinate on Rs. 100, North Arcot division, is granted privilege leave for twenty-one days from 11th March 1916 forenoon to 31st March 1916 afternoon.

Leave.—Under article 260 of the Civil Service Regulations, M.R.Ry. G. Srinivasa Achari, Overseer, second grade, temporary, Cauvery division, is granted privilege leave for ten days from the 22nd November 1915 to 1st December 1915 (both days inclusive).

Leave.—Under article 266 of the Civil Service Regulations, M.R.Ry. V. Ramaswami Ayyar, Overseer, second grade, working under the Forest Engineer, Salem, is granted privilege leave for two months from 25th February 1916 forenoon.

Madras, 18th March 1916. A. V. RAMALINGA AYYAR, *Superintending Engineer, VII Circle.*

MEDICAL.

Postings.—M.R.Ry. R. Gopalakrishnan, L.M. & S., entertained as a temporary Civil Assistant Surgeon in the department, is placed at the disposal of the Chairman, Municipal Council, Palni, *vice* Civil Assistant Surgeon M. P. Peter, L.M. & S.

Civil Assistant Surgeon M. P. Peter, L.M. & S., on relief at Municipal Hospital, Paloi, is placed at the disposal of the Sanitary Commissioner, Madras, for the charge of a cholera party, *vice* Civil Assistant Surgeon P. M. Varughis, L.M. & S., reported sick.

Madras, 13th March 1916.

Postings, etc.—Temporary Civil Assistant Surgeon P. T. Zacharias, from plague inoculation duty, Coimbatore, is placed at the disposal of the President, District Board, Coimbatore, *vice* Civil Assistant Surgeon K. Narayanaswami Ayyar, L.M. & S.

Civil Assistant Surgeon K. Narayanaswami Ayyar, L.M. & S., on relief at Local Fund Hospital, Udumalpet, is appointed as Port Health Officer, Pambon, and to be in charge of the Local Fund Dispensary, Pambon.

The notification appearing on page 471, Part II of the *Fort St. George Gazette*, regarding M.R.Ry. R. Rajan Ayyar, M.B. & C.M., is hereby cancelled.

M.R.Ry. S. Sivathanam Pillai, M.B. & B.S., entertained as a temporary Civil Assistant Surgeon in the department, is placed at the disposal of the Sanitary Commissioner, Madras, for the charge of IV Cholera party.

Madras, 15th March 1916.

Leave.—Civil Assistant Surgeon S. Subbiah, M.B. & C.M., is hereby granted privilege leave for one month and one day combined with leave on medical certificate for six months and eight days with effect from the 11th November 1915.

(By order.)

Madras, 16th March 1916. C. A. F. HINGSTON, Major, I.M.S., *Personal Assistant to the Surgeon-General.*

GENERAL NOTIFICATIONS.

TANJORE CHANK FISHERY.

Notice is hereby given that the period of three years' lease of the Tanjore Chank Fishery sanctioned by Government in their order No. 2108, Revenue, dated 14th July 1913 to M.R.Ry. Subrayalu Chetti of Cuddalore has expired on and from 28th February 1916 and that the said M.R.Ry. K. V. Subrayalu Chetti of Cuddalore has no authority whatever to collect any Tanjore district chank shells from 1st March 1916.

Government Fisheries' Office, Tuticorin, 1st March 1916. J. HORNELL, *Superintendent, Pearl and Chank Fisheries.*

Notice is hereby given that Government in their Order No. 453, Revenue, dated 26th February 1916, have sanctioned the lease of the Tanjore Chank Fishery to M R.Ry. Mana Udoman Lebbai Marakkayar of Tirumalavasal for a period of three years from 1st March 1916. He has therefore the sole right to collect chanks and to issue permits for their collection in the Tanjore district up to 28th February 1919

Any person other than the lessee or his authorised agents who may collect chanks are liable to prosecution

J. HORNELL,
Superintendent, Pearl and Chank Fisheries.

Government Fisheries' Office, Tuticorin,
19th March 1916.

TREASURE TROVE.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878, that treasure consisting of the undermentioned articles of the value of Rs. 12-11-0 was found about the 1st November 1915, in the vacant site behind the house of Sanjeevappa in the village of Kaki, Madakasira taluk, Anantapur district, Madras Presidency.

Description of articles.	Weight.	Estimated value. Rs.	A.	P.
Twenty nine small circular pieces of gold with some inscription on both sides.	14 & 5/8 annas	12	11	0

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Anantapur at his office at Anantapur on the 10th July 1916, in view to the matter being enquired into or determined according to law.

S. W. G. I. MacIVER,
Collector.

Anantapur Collector's Office,
17th December 1915.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878 that on the 21 s September 1915 a treasure consisting of the undermentioned articles and valued approximately at Rs. 14-15-0 was found by six shucklers, viz., Subbae, Vellaiyan, Malava Sabban, Palani, Simon Sinne and Sinnan of Kuppanavalam, a hamlet of the village of Kangur, Dharapuram taluk, hidden in the soil in Manthai poramboke S. F. No. 573 of the village of Kangur.

Articles found.	Approximate value Rs.	A.	P.
One brass kodam	3	0	0
Do bell metal cooking pot	4	0	0
Three bell metal dishes	1	0	0
Two brass salvers	1	0	0
One brass tavalai	1	8	0
Two copper pots	1	0	0
Three small bell metal vessels	0	4	0
Two brass pavrats	0	8	0
Do. cymbals	1	0	0
One copper pedestal	9	1	0
Do bell metal cup	0	4	0
Do. small bell metal drinking vessel	0	8	0
Do. brass pot	14	15	0
Total ..			

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Coimbatore at his office at Coimbatore on Saturday the 27th May 1916, with a view to the matter being enquired into and determined according to law.

A. B. CUMMING,
Collector.

Coimbatore Collector's Office,
26th November 1915.

It is hereby notified under section 5 of Act VI of 1878 that, on the 22nd January 1916, the undermentioned persons of Pattur, Cuddapah taluk, found in the vacant site belonging to Golla Pitchiredu, son of Gangulu of the said village, treasure consisting of 23 old rupees, one being of the year 1835, 13 of 1840 and the rest of 1882:—

1. Vonnur Bee, daughter of Tappal Hussain Miah.
2. Madar Sahib, son of Nanne Sahib.
3. Imam Sahib, son of Kammu Sahib.
4. Vankara Venkatigadu.
5. Obigadu *alias* Kareenu.
6. Vankara Bodigadu.

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Cuddapah at his office at Cuddapah on Tuesday the 20th June 1916 at 11 a.m. with a view to the matter being enquired into and determined in accordance with the provisions of the said Act.

A. R. BANERJI,
Collector.

Cuddapah Collector's Office,
27th January 1916.

It is hereby notified under section 5, clause (c) of the Indian Treasure Trove Act VI of 1878 that in March 1915 or thereabouts treasure consisting of Rs. 30 was found by Morta Boyyagadu in field No. 1 of Navabheedravada belonging to Lankanda Doroyya of the said village situated in the Pithapuram division of the Godavari district, Madras Presidency, while cutting down a "Nareju" tree.

All persons claiming the said treasure or any part thereof are hereby required to appear in person or by an authorised agent before the Collector, Godaveri district, in his office at Cocanada on the 1st May 1916 at 11 a.m., with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

Godavari Collector's Office,
12th November 1915.

T. E. MOIR,
Collector.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878, that, in the beginning of October 1915 an idol of Vigneswaraswami made partly of bronze and chiefly of copper valued at Rs. 70 was found buried under ground in S. No. 335 of Mel Bhuvanagiri village in the Chidambaram taluk, South Arcot district, Madras Presidency (held on patta by one Pushpavalli Thayaru), by one Ayyakannu Padayachi, son of Poonappadayachi while digging up the roots of prickly-pear.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office at Cuddalore on Monday the 7th day of August 1916 to view to the matter being enquired into and determined according to law.

South Arcot Collector's Office,
10th March 1916.

M. AZIZ-UD-DIN,
Collector.

Notice is hereby given, under section 5 of the Indian Treasure Trove Act VI of 1878, that treasure consisting of the following articles valued at Rs. 100 was found on 27th November 1910 by Pichandi, son of Suppu Pandaram, and Muyandi, son of Yeramatha Thevan of Sivasailam village, Ambasamudram taluk, embedded in a mud wall behind the backyards of a few small huts in S. No. 126 dry land of the same village belonging to Chokkalingam Pillai, village munsif of the same village.

2. All persons claiming the said treasure or any part thereof are hereby required to appear in person or by agent duly authorized before the Collector of Tinnevelly at his office at Kokkarakulam on 30th June 1916 to view to the matter being enquired into and determined according to law.

Number and description of the articles.	Weight.	Approximate value.
		Rs.
Fourteen gold coins	6½ Kalanjis ..	100

Notice is hereby given, under section 5 of the Indian Treasure Trove Act VI of 1878, that treasure consisting of the following articles valued at Rs. 11-15-2 was found on 26th December 1915, by Subbaa Sambau, son of Muruvan, and Sadalaimuthu Sambau, son of Pulaimadan of Paavitinuriyan village in the Nanguneri taluk, buried in the patta dry land S. No. 439/2 of the said village registered jointly in the names of Pechipu Nadan, son of Perumal Nadan and Subramaniya Nadan of the same village.

2. All persons claiming the said treasure or any part thereof are hereby required to appear in person or by agent duly authorized before the Collector of Tinnevelly at his office at Kokkarakulam on 30th June 1916 to view to the matter being enquired into and determined according to law.

Number and description of the articles.	Weight.	Approximate value.
		Rs. A. P.
Five gold pambadams	6/8 Kalanji ..	3 12 0
Six gold ear rings	1⅓ Kalanji ..	5 0 0
Two gold thali Saradu	9/16 Kalanji .. } 3/4 Manjadi .. }	1 0 2
Two gold koppu bearing the image of Lakshmi	1/4 Kalanji ..	1 8 0
Two gold balis	1/16 Kalanji ..	0 0 0
Two small pagalams	....	Of no value.
Fifteen Karamani Pasi	....	
One small earthen vessel	....	
		11 15 2

Tinnevelly Collector's Office,
11th February 1916.

F. R. HEMINGWAY,
Collector.

Under section 5 of the Indian Treasure Trove Act VI of 1878, it is hereby notified for the information of all concerned that on 26th November 1915 that treasure trove (Fifty-one rupees and four annas) was found by some 14 coolies (Bollapu Atchigadu and 13 others) of Darlapudi at 18th mile 1st furlong on the Narasapatam-Polavaram road while digging a side channel on the said road.

2. All persons claiming the treasure or any portion thereof are directed to appear personally or by Agent before the undersigned at 2 p.m. on 26th day of August 1916 in the Collector's Office, Vizagapatam, and prove their claims.

Vizagapatam Collector's Office,
23rd February 1916.

L. T. HARRIS,
Collector.

SANITARY COMMISSIONER.

Return showing the Births and Deaths registered in the Municipalities of the Madras Presidency containing 25,000 inhabitants and upwards and in the Octacamund Municipality for the week ending 3rd March 1916.

Municipalities.	Population according to the Census of 1911	BIRTHS. Class. Christians	Hindus	Muhammadans.	Other Classes.	Total Births. M.	F.	Total.	DEATHS. Class. Christians	Hindus.	Muhammadans.	Other Classes.	Total Deaths. M.	F.	Total.	Causes of Death. Cholera.	Small-pox	Plague.	Fevers.	Diarrhœal diseases.	Bowel complaints.	Injured.	All other causes.	Ratio per 1,000 by population per annum. Total Births.	Total Deaths.
Madura ..	134,130	4	87	7	..	51	47	98	4	73	6	..	37	48	85	7	..	..	18	10	4	3	44	38·1	33·4
Trichinopoly ..	123,512	5	36	5	7	31	22	53	7	46	7	2	32	30	62	2	8	..	..	4	..	..	53	22·4	26·2
Calicut ..	78,417	3	23	17	..	21	24	45	7	15	15	1	18	21	41	..	8	..	4	3	5	..	28	28·9	27·3
Kumbakonam ..	64,847	..	25	2	..	14	13	27	1	28	1	..	12	18	30	1	1	..	7	1	8	..	14	21·6	24·2
Tanjore ..	60,341	4	23	1	..	17	11	28	2	24	4	..	11	19	30	..	..	..	8	2	..	1	21	24·2	25·9
Negapatam ..	60,168	4	17	6	..	12	15	27	1	32	18	..	20	31	51	9	6	..	4	7	2	..	27	23·4	48·2
Salem ..	59,183	2	15	1	..	11	7	18	1	31	..	..	16	17	32	1	..	..	1	6	..	2	18	15·9	28·2
Cuddalore ..	56,574	3	26	..	..	11	18	29	1	52	6	..	27	29	56	2	7	..	7	3	4	1	34	19·7	51·6
Coconada ..	54,110	..	18	..	..	8	10	18	..	20	..	..	12	8	20	..	3	..	6	1	..	..	10	17·3	18·3
Conjeveram ..	53,864	..	23	1	..	16	10	26	..	26	..	..	15	10	25	..	..	..	..	4	..	..	20	25·2	34·2
Vellore ..	48,746	..	24	3	..	15	12	27	..	25	3	..	15	14	29	..	..	3	1	1	4	1	20	28·8	30·4
Rajahmundry ..	48,417	1	28	1	..	16	14	30	..	23	..	..	16	8	23	..	..	..	..	8	..	..	12	32·3	21·3
Mangalore ..	48,412	5	8	2	..	11	4	15	8	17	6	..	22	6	27	..	..	..	3	5	3	..	14	16·1	29·1
Coimbatore ..	47,007	1	28	4	..	22	11	33	2	44	1	..	28	11	47	..	10	13	..	9	1	..	11	36·6	53·1
Palamcottah ..	44,809	3	17	13	..	13	20	33	..	25	17	..	11	25	36	9	1	..	1	12	2	..	10	38·3	41·8
Tinnevelly ..	44,804	..	36	6	..	23	20	42	1	32	3	..	21	14	35	8	..	..	8	5	3	..	17	48·9	41·8
Palghat ..	44,318	..	26	5	..	16	15	31	1	20	1	..	9	13	22	..	..	..	10	..	..	1	11	36·5	25·6
Vizagapatam ..	42,413	1	32	1	..	18	15	34	..	25	..	..	14	9	23	..	..	..	7	1	2	..	9	40·8	27·6
Masulipatam ..	42,123	..	20	4	..	13	11	24	..	15	1	..	8	11	19	..	..	..	3	..	..	..	17	29·7	21·8
Guntur ..	40,528	1	15	3	..	7	12	19	1	10	1	..	6	13	18	..	..	..	7	1	..	..	10	24·4	23·2
Tuticorin ..	40,185	5	13	1	..	10	8	18	2	18	3	..	11	12	23	8	..	..	2	3	1	..	14	24·7	28·8
Ellore ..	37,318	2	25	7	..	23	12	34	..	15	7	..	12	10	22	..	..	..	2	2	..	1	17	43·9	30·9
Vizianagram ..	37,550	..	21	3	..	12	12	24	..	16	1	..	10	9	19	..	..	..	6	6	1	..	7	33·8	26·4
Bellary ..	34,956	..	13	11	..	14	10	24	3	26	24	1	20	34	54	..	..	..	16	7	4	1	23	35·8	80·6
Nellore ..	33,256	1	6	3	..	7	4	11	..	17	3	..	9	11	20	..	..	..	3	..	..	..	17	17·3	31·4
Bezwada ..	32,847	..	10	2	..	5	7	12	..	14	1	..	10	6	16	..	..	..	2	..	1	..	12	19·0	23·8
Adoni ..	31,845	..	10	8	..	5	16	24	..	10	6	..	11	5	16	..	..	..	2	3	..	..	11	30·5	25·4
Berhampur ..	31,466	..	5	..	..	2	3	5	..	7	1	..	3	5	8	..	..	..	3	1	..	..	2	8·8	15·8
Tellicherry ..	29,258	1	10	4	..	8	7	15	1	7	9	..	8	8	17	..	8	..	1	4	3	..	6	26·7	30·3
Srivilliputtur ..	29,068	2	18	..	..	10	11	21	..	11	..	..	6	5	11	1	..	..	8	1	1	..	3	37·7	19·7
Cumbum ..	28,557	2	2	6	..	5	5	10	1	8	4	..	7	3	10	..	..	..	1	..	1	..	8	18·0	18·0
Negapatam ..	27,121	..	15	..	..	5	10	15	..	15	1	..	8	8	16	..	..	..	4	8	..	..	9	28·8	58·8
Kurnool ..	26,040	..	8	11	..	12	7	19	..	11	8	..	8	11	19	..	..	..	8	1	3	..	8	38·0	38·0
Dindigul ..	25,052	6	10	8	..	16	7	23	2	10	2	..	9	5	14	..	..	..	1	2	..	1	10	47·9	29·1
Uttakamund ..	18,529	8	4	1	6	9	10	19	1	4	1	2	4	4	8	..	..	..	..	..	4	..	4	53·6	23·2
Total ..	1,664,643	64	712	140	16	429	445	932	44	777	169	5	452	504	956	43	34	21	151	114	61	11	580	29·2	30·9

Office of the Sanitary Commissioner for Madras,
18th March 1916.

N. ANNAJI RAO, *Manager and Assistant,*
Office of the Sanitary Commissioner for Madras.

STATE CENTRAL LIBRARY THIRUVANANTHAPURAM

STATEMENT showing Plague Seizures and Deaths in each district of the Madras Presidency from August 1898 to 18th March 1916.

District.	First period (August 1898 to June 1899).		Second period (July 1899 to June 1900).		Third period (July 1900 to June 1901).		Fourth period (July 1901 to June 1902).		Fifth period (July 1902 to June 1903).		Sixth period (July 1903 to June 1904).		Seventh period (July 1904 to June 1905).		Eighth period (July 1905 to June 1906).		Ninth period (July 1906 to June 1907).		Tenth period (July 1907 to June 1908).		Eleventh period (July 1908 to June 1909).		Twelfth period (July 1909 to June 1910).		Thirteenth period (July 1910 to June 1911).		Fourteenth period (July 1911 to June 1912).		Fifteenth period (July 1912 to June 1913).		Sixteenth period (1st July 1913 to June 1914).		Seventeenth period (1st July 1914 to 31st June 1915).		Eighteenth period (1st July to 18th March 1916).		Grand Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
Anantapur	23	24	3	3	5	5	13	21	1	1	1,52	1,27	27	2[illegible]	4	2	33	17	34	21	1		10	10	46	46	30	30	49	49	43	32	131	130	9,506	4,409
Bellary	52	26	11	6	5	5	2,67	2,31	4,38	2,66	3,60	1,31	10	7	4	2	34	23	1,19	1,10	40	18	1,10	13	15,63	10,14	43	20	37	30	1,01	15	1,11	1,04	37,01	19,85
Chingleput	1	1	8	6	2	2	3	1	17	8	11	7	1	1					2	2	6	3			3	3	6	2	2	1	14	12	1	1	10	5
Chittoor																									11	11	13	13	17	16	32	16	3	3	7	5	34	20
Coimbatore	1	1	43	35					11	7	4,3	3,1	9,05	8,13	33	14			10	14	18	9	1,17	9,05	2,03	1,45	2,00	1,70	1,70	1,66	2,33	1,85	91	18	3,10	1,84	28,63	19,01
Cuddapah			2	1					1		2,1		1																								92	70
Ganjam					1	1																															4	2
Godavari																																					3	3
Guntur																																					5	1
Kistna																																					7	4
Kurnool	13	14					1		1		17																										1,34	91
Madras City	13	1	6		1	1	1		1		13		1						4	1					1	1			1	1					13	13
Madura											1								1						1,30	1,00			1	1	29	20	1		1,03	1,30
Nellore																																					13	
Nilgiris, The											3								1	1																		
North Arcot	33	11	1		11	5	11	7	1		30	1	1,42	77	11	6			1																			
Nuddea																																						
Salem	11	11	1		11	5	11	7	1		30	1	1,42	77	11	6			1

STATEMENT showing Plague Seizures and Deaths in each infected place in the Madras Presidency for three weeks ending 18th March 1916

District and place.	Reported during the week ending 4th March 1916.						Received during the week ending 11th March 1916.						Reported during the week ending 25th February 1916.					
	Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
Anantapur District	6	1	94	17	100	18	1	1	13	10	14	10						
Bellary District			13	11	13	11			8	7	8	7						
Chingleput District													1	1	36	31	37	32
Chittoor District	2	2	104	90	107	92	2	2	97	88	99	90						
Coimbatore District																		
Cuddapah District																		
Ganjam District																		
Godavari District																		
Guntur District																		
Kistna District																		
Kurnool District																		
Madras Town	1	1			1	1			1	1	1	1						
Madura District																		
Malabar District																		
Nellore District																		
The Nilgiris																		
North Arcot District	6	6	65	65	71	71	6	6	94	86	100	92	2	2	17	14	19	16
Ramnad District																		
Bezwada Port																		
Salem District	2	2	126	59	128	61	1	1	84	57	85	58	1	1	71	65	72	66
Salem Town																		
South Arcot District									7	6	7	6						
South Canara District	64	4	13	8	77	12			9	9	9	9			3	3	3	3
Mangalore Port																		
Tanjore District																		
Kumbakonam Town																		
Narapatam Town and Port																		
Tuticorin District																		
Tuticorin Port																		
Trichinopoly District																		
Vizagapatam District																		
Total	81	16	501	253	582	348	7	6	320	167	336	173	6	6	142	106	148	109

* Revised figure.

Office of the Sanitary Commissioner for Madras,
20th March 1916.

W. A. JUSTICE, Major, I.M.S.,
Sanitary Commissioner for Madras.

JUDICIAL NOTIFICATIONS.

SESSIONS PROCLAMATION.

Madras to wit.

By virtue of a Precept to me directed by His Majesty's High Court of Judicature at Madras, I hereby proclaim and give notice that a Sessions of Oyer and Terminer and General Gaol Delivery in and for Fort Saint George the Town of Madras and the local limits thereof and the places and factories subordinate thereto will be holden at the Court House at the Court at Madras aforesaid on Tuesday the fourth day of April ensuing the date hereof at eleven o'clock in the forenoon for the trial of all crimes and offences done or committed within Fort Saint George or the Town of Madras or the local limits thereof and places and factories subordinate thereto and dependant thereon.

And also that at the same time and place will be holden a Session of Admiralty for the trial of all crimes and offences done or committed on the High Seas.

And I hereby require and enjoin all person bound to prosecute and give evidence at the above Sessions or in anywise concerned therein to attend at the time and place abovementioned and not to depart without leave.

Dated this 22nd day of February 1916.

ZAIN-UL-ABIDIN SAHIB,
Sheriff of Madras.

NOTIFICATION.

Under rule 1 of Order XX of the First Schedule of the Code of Civil Procedure, 1908 (as amended by the High Court Notification, dated the 9th November 1914, published at page 2038, Part II of the *Fort St George Gazette*, dated the 17th November 1914), and in continuation of the High Court Notification, dated the 4th May 1915, published at page 946, Part II of the *Fort St George Gazette*, dated the 11th May 1915, the High Court is pleased specially to empower the undermentioned District Munsifs to pronounce judgments by dictation to a shorthand-writer in open Court :—

(1) M.R.Ry. Kottieth Adur Keenan Avargal.
(2) M.R.Ry. Arni Sreeyyar Krishnaswami Ayyar Avargal.
(3) M.R.Ry. Adoikolanu Bhimeswara Rau Pantulu Garu.
(4) Mr. Thomas Munro French
(5) M.R.Ry. Pazhamaneri Sundaram Ayyar Sitamma Ayyar Avargal.
(6) M.R.Ry. Satyamangalam Chowdappa Ayyar Ramaswami Ayyar Avargal.
(7) M.R.Ry. Canakapalli Ranganayakulu Naydu Garu.
(8) M.R.Ry. Ati Narayana Pantulu Garu.
(9) M.R.Ry. Kanisseri Subrahmanya (Pattar) Venkatachella Ayyar Avargal.

High Court of Judicature at Madras,
6th March 1916.

C. Q. MACKAY,
Registrar.

UNCLAIMED PROPERTY.

Notice is hereby given that the undermentioned properties, consisting of gold and silver jewellery (European and Indian), watches, knives, walking sticks, umbrellas, trunks, brass, copper and aluminium vessels, clothes, etc., remaining unclaimed at the office of the Commissioner of Police, Egmore, up to 31st December 1915, will be sold by public auction on or after the 1st October 1916.

Any person who may have a claim thereto is required to appear before the undersigned and establish his claim within six months from the date of the publication of this notice in the *Fort St. George Gazette*, failing which they will be sold by public auction.

1. A pair of hollow gold gelusus with screws. A gold oddigai with a pendant with screw. A pair of kuthirikavali. Value Rs 135.
2. Four English books. Value Re. 1
3. Three empty tins. Value As. 1-8.
4. One wooden cleaning rod for gun. Two instruments for reloading cartridges. One aluminium vessel and one small brass vessel. Value Re 1-4-0
5. One pair of spectacles. Value As. 2.
6. An upper part of a gold nose screw set with a white stone. Value As 4.
7. Sale-proceeds of As 3 of rice. Credited.
8. Sale-proceeds of As. 9 of sheanut jaggery. Credited
9. Sale-proceeds of As. 4 of rice. Credited.
10. Two yards of cloth. Value As. 6.
11. Sale-proceeds of As. 6 of Sunlight soap. Credited.
12. Sale-proceeds of As. 4-3 of rice and jaggery. Credited.
13. A Lady's woollen overcoat. Value Rs. 5.
14. A pedal of a bicycle. Value As 8.
15. A small hand cart. Value Rs. 6.
16. Sale-proceeds of As 10 of rice. Credited.
17. One brass lamp. Value Re. 1.
18. One pen-knife. Value As 2
19. Sale-proceeds of As. 15 of cummin seeds and almonds. Credited.
20. A cycle lamp reservoir. Value As. 6
21. One spanner. Value As. 12.
22. One white black bordered cloth. Value As. 1.
23. An odd silver hollow anklet. Value Re 1-8
24. One motor cyclist's canvas gaiter. Value Re. 1-8.
25. Sale proceeds of As. 1 of a minkan. Credited.
26. One money purse. Value As. 2.
27. One umbrella. Value As. 8.
28. Two chisels. Value As 2.
29. One umbrella without handle. Value As. 8.
30. Cash As. 1-9. Credited.
31. One and half vise nails. Value As. 12
32. One gold ring. Value Re. 1.
33. A water-proof overcoat. Value Rs. 5
34. A new lasted white sagavarivan. Value Re 1.
35. One fountain pen. Value Re. 1.
36. A hunch of keys with an iron ring. Value Re. 1.
37. A silver box. Value Re. 1.
38. Sale-proceeds of As 6 of mango. Credited.
39. Sale-proceeds Rs. 2-4-0 of wheat and sugarcandy Credited
40. One cash box. Value As 2.
41. A pair of scales, one tin box, one pipe, one lamp, a pair of scissors and two nut pins. Value As 14.
42. One pen knife. Value As. 2.
43. One bicycle pump. Value Re 1-8-0.
44. One screw bar. Value As 4.
45. One umbrella. Value Re 1-12-0.
46. One black metal watch with double silver chain and one gun-knife. Value Rs. 15. Cash Re. 1-14-0. Credited.
47. Sale-proceeds of ground nuts. A. 1. Credited.
48. One red cotton saaram, one red cloth, one rug, one red rumal, one piece of cloth, one piece of old red cloth, two jumkals, one bundle of rope, two muslin rope pieces, one needle bag, two old white angavastrams and one railway bag locked. All valued Rs. 4-2-0.
49. Two brass thumam boxes, four uttaram silver rings and four copper rings. Value As. 1-6. Cash As 4-6. Credited.
50. One blanket. Value As. 8
51. One old cotton shawl. Value Rs. 1-2-0.
52. One fencing sword. Value As 4.
53. One cycle pump. Value As 8.
54. One blanket, one check coat, one old banian, one torn white jacket, one long cocoanut shell, one rathnachalam, one white towel, two khaki towels, and one bamboo stick. Value Re 1
55. An old black umbrella. Value As 8
56. A razor strop. Value Re. 1.
57. One cycle pump. Value Rs. 2.
58. Two twill shirts, two collars, one black umbrella. Value Rs. 2-8-0
59. Cash Rs. 1-8 0. Credited.
60. A watch with a leather chain and a white towel. Value Rs. 2-8-0
61. An old khaki bagging of a motor cyclist. Value Re. 1.
62. Five Caddapah slabs. Value Rs. 2-12-0.
63. One tiffin-piece. Value Re 1-4-0.
64. Sale-proceeds Anna. 1 of tamarind Credited
65. Sale-proceeds As. 4 of chillies Credited.
66. One smoking pipe. Value As. 8.
67. One rosewood post. Value As. 8.
68. One basket. Value 8 pies
69. One gunny bag. Value As 2.
70. Currency note of Rs. 5. Credited.
71. A plank of a carriage. Value As 4.
72. One old penknife. Value As. 2-8.
73. Cash As 8-2 Credited.
74. Six bangles. Value Re 24.
75. One foot cap. Value As 12.
76. Upper portion of a cycle lamp. Value As. 2
77. A small white towel with red borders. Value As 3.
78. A water-proof over coat. Value Rs. 3.
79. One silver gelusu (small). Value Re. 2
80. One umbrella, one coat, one tin cap. Value Re 3.
81. One sporting coat and a black leather belt. Value Rs. 8.
82. One old black umbrella. Value As. 4.
83. One ball of twine. Value As 1-6.
84. Two plums cups and saucers. Value As 4.
85. One shoe horn, one spoon, one purse, one piece of cloth, one white banian, two pen-knives with keys, one stone, one pair of scissors, one compass sharpened chisel, one cloth, odd razor, a bundle of paper and a match. Value Rs. 1-14-3. Cash Rs 2-3-6. Credited
86. Returned to claimant.
87. Four pairs of white pants, five white coats, nine shirts, one silver card case, one pair of scissors, one dozen handkerchiefs, one belt, one brace, four silk ties, one envelope of five photos one blotting pad of stationery three pairs of socks, one pair of bath slippers, one grey suit one flannel striped suit, one towel, two pairs of white flannel pants, one silk coat, one pocket knife one note book, one gold watch one cigarette case, one tweed jacket, one pair of drawers, two pyjamas, three grey singlets, one towel, one crape shirt, one pair knickers, one set of hair brushes and combing case, one safety razor in case, one pair of spectacles, one shaving brush, one shaving stick and one tooth brush, one flask, two bottles of sweets, one pack of playing cards, one medicine bottle, one scarf, one pair of white boots, one pair of canvas shoes, one pair of brown boots, one pair of black shoes, one pair of slippers, one pair of cane elevators, one pair of brown leggings, one pocket contain ing 16 dollars and 75 cents, one bottle of carcase tablets, one tooth paste, one water-proof coat, one heavy over coat, one cushion, one suit E-T, one white topee one walking stick, one rug, one cane easy chair and one handkerchief All valued Rs. 182
88. One silver waist string. Value Re 1-8
89. A sixteen iron weights. Value As. 12.
90. One silver anklet. Value Re. 1.
91. One brass vessel, one iron spanner, one screw driver, two aluminium vessels, one glass jar, one brass spoon and one red cloth. Value Rs 2-8-0.
92. One copper vessel. Value As. 4.
93. One piece of teak wood. Value Re 1.
94. Three aluminium pots. Value Re. 1.
95. One knife. Value As 2.
96. One knife. Value Anna 1.
97. One penknife. Value Anna 1.
98. One penknife. Value As. 2
99. Cash As. 14 Credited.
100. One pen-knife. Value As 2
101. Sale proceeds As 2 of rice. Credited.
102. One silver waist string and a silk handkerchief. Value Re. 1.
103. Sale proceeds As 2 of grass. Credited
104. Six rolls of yarn. Value Re. 1
105. A sweet bread box containing a bottle. Value As. 8.
106. A currency Note of Rs 10 Credited
107. A tin tumbler, a small cloth bag, one iron hinge, one iron rod, a brass plate, a brass gandam with cover, a brass chembu, a tin distiller, one aluminium tumbler a small iron hinge, a German silver spoon, a long cloth bag, a piece of hinged cloth, a brass chembu, a red sheet, a white cloth, one iron plate, one brass gandam, one brass bamboo,

one pankha one assembly, five Sanskrit books, one aluminium vessel two white cloths, a long money purse, a roll of thread, one brass piece, a coil of rope, one assembly, one old coloured coat, one white shirt, one white coat, one shawl, one chadr, one coil of cotton rope, a small tin plate, one comb, four pictures, thread and needle, a bag Jute one bag, a leopard skin, a red coloured bed sheet, one shawl, a shirt, one khaki coat, one rug, a gourd, a pair of old slopes a piece of cloth, one old bag, a scissors one shell a small cloth piece, a small iron tongs, one iron plate, a brass chombu, a coil of cotton rope, one brass vessel, a bundle of hooks, a knife, a white sugarcandy, a comb, a small wooden box, one iron tongs, a small aluminium vessel, a coil of cotton rope, two aluminium vessels, a string of beads, one iron plate one pebble, chalk and brass pieces, an old bed sheet and a bamboo stick value Rs 5. Cash 0-2-6, credited.

208. One hand angavastram Value Re 1.
209. One white angavastram Value As. 8.
210. One black card board bag Value Re. 1.
211. A tin trunk, 1 dog chain, six files, one glass bottle and one old glove, two handkerchiefs, a lock, a neck tie, three empty tins Value Rs. 1-5-0
212. One umbrella Value As. 8.
213. Eleven motor cycle tools Value Rs 2-8-0.
214. A cycle pump. Value As 8.
215. One iron rod Value Re 1.
216. One small dyed cloth Value As 2.
217. One measuring tape Value As. 2.
218. One gold ear-ring, one gold wire, and 9½ mats. Value Rs. 13 cash Rs 1-8-0. Credited.
219. One copper crown of a god Value Re 1
220. One brass cock. Value Re. 1.
221. One gold nose screw set with red stone. Value Re 1 2-0.
222. Cash drawn Credited. A small tin box, one iron key, and one string of beads. Value pice 0
223. Sale-proceeds Annas 1 of ground-nuts. Credited.
224. Returned to claimant.
225. One black tin box Value As 2
226. Two basket-making and sandalwood pieces Value As. 4. One copper gandam and 4 aluminium vessels. Value Rs. 3-8-0.
227. One woollen evening cap Value Re 1
228. Two vessels Value As. 32
229. Cash Re. 1. Credited
230. One handkerchief with key Value pice 3.
231. One old ladder. Value As 3.
232. One reservoir of carbide cycle lamp Value As. 8.
233. A bunch of four keys with a ring Value Annas 1
234. One pair of yellow gloves. Value As 8
235. One small teakwood box Value As 12
236. A brass wheel Value Rs. 2.
237. One reservoir of a cycle lamp. Value As 3.
238. A gent's waterproof cover. Value Rs 2
239. Three silver rings Value Re 1
240. Three yards of white muslin. Value As 12.
241. Two teakwood planks. Value Rs 2.
242. Two yards of blue silk cloth Value Re 1-8 0
243. Sale-proceeds Rs. 1-1 4of groundnuts. Credited.
244. One lace cloth. Value As. 2.
245. Burnt by order.
246. One bed sheet Value As 12
247. Sale-proceeds As 2-6 of paper. Credited.
248. Night planks of carriage. Value As 8
249. One Albert watch strap chain with nickel buckle and fittings Value As. 12.
250. Six bits 4d of Tinsel sheets. Value Rs. 2.
251. One basket and an iron rod Value As. 1-0
252. One iron rod Value Re 1
253. One steel trunk containing 40 bottles of Native medicines one scale one tea-spoon, one iron spoon, five weights, one pankhala and a small tin with 32 phials of medicine Value Rs. 3
254. A motor-car hood cover. Value As 4
255. One Chamkan ring Value Re 1.
256. One packet of blotting paper. Value As. 2.
257. One umbrella Value As 8
258. Cash As 4-8. Credited.
259. One oyale lamp. Value As. 8.
260. Three Muhammadan caps. Value As. 3.
261. Returned to owner
262. One yellow silk cloth. Value Re. 1.
263. One umbrella Value As. 12.
264. Sale-proceeds As. 2 of tamarind Credited
265. Sale-proceeds As 12 of rum and sugar. Credited.
266. Brass articles Value Rs. 30
267. Three copper bowels Value Re. 1.
268. One felt cap Value As. 3.
269. One motor lamp with reservoir. Value As. 12.
270. An old chrome leather slipper Value Re. 2.
271. An old red female cloth Value As 2.
272. Effects of late Mrs. Leonard—two pillows with white covers, one green cushion, one red large pillow, one red dressing gown one small coloured bed, one brown Soldall, one green large box (locked), one black large box (locked), one brown small box (sealed), one brown large box (sealed), one tiffin basket (locked), one white sun topee, one white umbrella and one black umbrella.
273. Sale-proceeds (Plus 8) of groundnuts. Credited.
274. Cash Rs. 4 14-0 Credited
One lot of letters, one silver anklet, 17 pieces of cloth three shirts, two banians one chaggata net, one pair of socks one bag with lock and key and two handkerchiefs Value Rs. 4-2-0.
275. A silk handkerchief Value As 12.
276. One old umbrella Value As. 4
277. Two old umbrellas Value As. 12.
278. One small opium pipe, and one small tin. Value Pice 8, cash Pice 6 Credited.
279. One old umbrella. Value As 3
280. One silk Benares red handkerchief Value Re 1.
281. One Copper Vessel Value Re. 1
282. One pair of shoes and a pair of Sandals. Value As 16
283. One square iron and an iron bit Value As. 2.
284. A silk bordered female cloth. Value Rs. 10.
285. One old knitted cap. Value As 12.
286. Cash and Currency Notes for Rs. 35 Credited.
287. An iron weight of 56 lb Value Re 1.
288. Iron weights. Value Rs 9.
289. An iron weight. Value As 2.
290. One bicycle pump Value Re. 1.
291. One black water proof cover Value Re 4.
292. One whistle and chain Value As. 12.
293. One blue half lace turban Value Re 2.
294. Two water-proof Mask silk scarfs of a motor-car with mica fitted in the middle. Value Rs 4
295. Upper part of a cycle bell Value As 4.
296. One bicycle pump. Value As 8.
297. One speedometer pulley with wire. Value Rs 2.
298. One duster cloth with sight dice. Value Annas 1. Cash As. 2-3. Credited.
299. One weight of 28 lb. Value As. 8.
300. One walking stick (brown) Value As. 8.
301. Cash As 1-0. Credited.
302. One hood. Value Re 1.
303. A portion of a cycle with one wheel Value Rs. 2-8.
304. One cycle lamp. Value As. 8.
305. A white bed sheet. Value As 8.
306. A motor car horn pump. Value Rs. 2.
307. One Hindustani book, one yellow towel, one khaki trousers, one small jacket, one white trousers, one lion cap, one Turkey cap, one pillow, one dark blue towel, one glasbottle one German silver spoon, one pair of spectacles, and a paper box. Value Re. 1-8.
308. A teakwood plane. Value As. 4
309. One red silk Kazi cloth. Value Rs 4
310. One bag of 12 motor cycle tools. Value Re 9
311. Cash As 8-3. Credited
312. Cash Rs. 12-7-8. Credited
313. Four gold studs, a string with 64 silver beads, two gold rings, a gold ring set with stones, one silk kalkadi podavai with lace border, one white female cloth with lace border, one bronze hook.

F. ARMITAGE,
Comr. of Police and Presy. Magis. for the City of Madras.

Madras, 11th March 1916.

INVESTITURE OF POWERS.

Under section 138 (1) of the Code of Civil Procedure (Act V of 1908), as amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to direct that the undermentioned officers shall, in cases to which an appeal is allowed, take down the evidence with their own hand in the English language :—

M.R.Ry Kottieth Adjar Kannan Avargal, Acting Subordinate Judge, Trichinopoly
M.R.Ry Tinnevelly Ramaswami Ayyar Malayappa Ayyar Avargal, District Munsif, Tirupur.

High Court of Judicature at Madras,
14th March 1916.

C. S. RAMACHANDRA AYYAR,
Assistant Registrar.

Under section 138 (1) of the Code of Civil Procedure [Act V of 1908], as amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed, take down the evidence of Telugu-speaking witnesses with his own hand in the English language:—

M.R Ry. Dornsti Chidambara Rao Pantulu Garu, District Munsif, Sompeta.

High Court of Judicature at Madras,
14th March 1916.

C. S. RAMACHANDRA AYYAR,
Assistant Registrar.

Under section 192 of the Madras Estates Land Act, 1908 (I of 1908), and section 138 (1) of the Code of Civil Procedure (Act V of 1908), as amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to direct that the undermentioned officer shall, in cases in which an appeal allowed under the Madras Estates Land Act, 1908 (I of 1908), take down the evidence with his own and in the English language :—

Mr. Theodore James Tasker, I.C.S., Revenue Divisional Officer, Penukonda.

High Court of Judicature at Madras,
15th March 1916.

C. S RAMACHANDRA AYYAR,
Assistant Registrar.

Under section 192 of the Madras Estates Land Act 1908 (I of 1908), and section 138 (1) of the Code of Civil Procedure (Act V of 1908), as amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed under the Madras Estates Land Act, 1908 (I of 1908), take down the evidence with his own hand in the English language :—

M.R.Ry. Pappu Sitaramayya Garu, Revenue Divisional Officer, in the district of Kistna.

High Court of Judicature at Madras,
16th March 1916.

S. G. HENSMAN.
Ag. Deputy Registrar.

ADJOURNMENT OF COURTS.

Except as hereunder mentioned, the Madras Court of Small Causes will be closed for the midsummer vacation from Monday, the 1st May to Saturday, the 1st July 1916, both days inclusive.

2. His Honour the Third Judge (M. R Ry. T. Varadarajulu Nayudu Garu) will sit as Vacation Judge on Wednesdays and Thursdays for the disposal of *emergent work*.

3. In any case which requires immediate attention, the party concerned or his Vakil may give 24 hours' notice of the same to the Registrar, when the papers will be sent to the Vacation Judge for disposal after hearing the party, if necessary.

4. The office of the Registrar will be open from Tuesday to Friday in each week from 12 noon to 4 p.m., for the receipt of moneys and of urgent applications referred to in paragraph 3 supra.

5. Plaints, execution applications and other papers will be received *only* on the days on which the Judge sits.

Court of Small Causes, Madras,
13th March 1916.

J. KRISHNA RAO,
Registrar.

Notice is hereby given that the office of the Official Receiver, Trichinopoly, will be closed for the annual summer recess from Monday the 1st May 1916 to 1st July 1916 (both days inclusive), and no papers will be received during the above adjournment.

Official Receiver's Court, Trichinopoly,
8th March 1916.

C. KUMARACHARAVARTHI AYYANGAR,
Official Receiver.

Notice is hereby given that the Courts in this district will be closed for the annual recess as follows :—

The District and Sessions Court of Ganjam and the Temporary Subordinate Judge's Court, Berhampur.	For two months from Thursday, the twentieth day of April 1916 to Tuesday, the twentieth day of June 1916, both days inclusive.
The District Munsifs' Courts of Aska, Sompet and Chicacole and the Principal and Additional Munsifs' Courts of Berhampur.	For six weeks from Wednesday, the tenth day of May 1916 to Tuesday, the twentieth day of June 1916, both days inclusive.

During the adjournment, plaints, petitions, etc., will not be received, nor copies of papers granted other than those for which applications have been presented before the adjournment, and for the delivery of such copies arrangements will be made by each court.

Applications for bail during the Sessions Judge's absence from the division should be made to the High Court.

District and Sessions Court, Ganjam, Berhampur,
22nd February 1916.

R. C. SMITH,
District and Sessions Judge.

Notice is hereby given that the District and Sessions Court, Kurnool, will be adjourned for the mid-summer vacation for two months from Tuesday the fourth day of April, to Saturday, the third day of June 1916, both days inclusive, and the District Munsifs' Courts of Kurnool, Nandyal and Markapur for six weeks from Monday, the twenty-fourth day of April to Saturday, the third day of June 1916, both days inclusive.

2. During the adjournment, no plaint, petition or other paper will be received

3. Arrangements will, however, be made:—

(i) for granting copies of judgments, decrees, orders and other papers and documents to which parties to suits or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment;

(ii) for transmitting to the High Court the records in appeals, etc.;

(iii) for the due service and return to the High Court of the notices issued to respondents.

4. Urgent applications for bail, during the Sessions Judge's absence from the division during the recess, should be made to the High Court.

District and Sessions Court, Kurnool,
29th February 1916.

H. R. BARDSWELL,
District and Sessions Judge.

The Courts in the Godavari district will be closed for the annual recess of 1916 as follows:—

(i)	1. The District and Sessions Court of Godavari ..	For two months from Monday, the 1st May to Saturday, the 1st July 1916, both days inclusive.
	2. The Subordinate Judge's Court of Cocanada ..	
	3. The Temporary Subordinate Judge's Court of Cocanada ..	
	4. The Temporary Subordinate Judge's Court of Rajahmundry.	
	5. The Additional Temporary Subordinate Judge's Court of Rajahmundry.	
(ii)	1. The District Munsif's Court of Rajahmundry (Principal) ..	For six weeks from Monday, the 1st May to Sunday, the 11th June 1916, both days inclusive.
	2. The Additional District Munsif's Court of Rajahmundry ..	
	3. The District Munsif's Court of Amalapur	
	4. The Temporary District Munsif's Court of Razole at Amalapur.	
	5. The District Munsif's Court of Cocanada ..	
	6. The Temporary District Munsif's Court of Ramachandrapur at Cocanada.	
	7. The District Munsif's Court of Peddapur	

2. During the adjournment of courts no plaints, petitions or other papers will be received.

3. Arrangements will be made for granting copies of judgments, decrees and other documents to which the parties are entitled provided that applications for such copies and necessary stamp papers have been presented before the adjournment.

4. Urgent applications for bail during the Sessions Judge's absence from the division during the recess should be made to the High Court.

District and Sessions Court, Godavari,
Rajahmundry, 2nd March 1916.

F. C. FERNANDEZ,
District and Sessions Judge.

It is hereby notified that the adjournment of the Civil Courts in the district of South Arcot for the annual recess of 1916, will be as follows:—

District and Sessions Court of South Arcot and the Court of the Temporary Subordinate Judge of Cuddalore	Two months from Monday the 1st May to Saturday the 1st July 1916, both days inclusive.
The Courts of the District Munsifs of Cuddalore, Panruti, Chidambaram, Mannargudi, Vriddhachalam, Villupuram (Principal) Tiodivanam and Kallakurichi.	Six weeks from Monday the 1st May to Saturday the 10th June 1916, both days inclusive.
The Court of the Additional District Munsif of Villupuram.	From Monday the 1st May to Wednesday the 7th June 1916, both days inclusive.
The Court of the District Munsif of Tirukoyilur.	Six weeks from Monday the 22nd May to Saturday the 1st July 1916, both days inclusive.

2. During the adjournment no plaint, petition or other papers will be received. Arrangements will however be made for granting copies provided that applications for such copies have been made before the adjournment.

District and Sessions Court, South Arcot,
Cuddalore, 6th March 1916.

S. G. ROBERTS,
District and Sessions Judge.

Notice is hereby given that the courts of the Tinnevelly district will be closed for the annual recess of 1916 as follows:—

The District and Sessions Court, Tinnevelly, and the Subordinate Judges' Courts of Tinnevelly and Palamcotta.	From Monday the 17th April to Saturday the 17th June 1916, both days inclusive.
The District Munsif's Court, Ambasamudram	From Monday the 17th April to Saturday the 27th May 1916, both days inclusive.
The District Munsifs' Courts of Tinnevelly (Principal, Additional and Temporary Additional), Sivakasi, Tuticorin and Koilpatti.	From Monday the 8th May to Saturday the 17th June 1916, both days inclusive.

2. During the adjournment, plaints, petitions, etc., will not be received nor copies of papers granted other than those for which applications have been presented before the adjournment.

3. Urgent applications for bail during the Sessions Judge's absence from the division during the recess should be made to the High Court.

District Court, Tinnevelly,
7th March 1916.

A. ELGINGTON,
District Judge.

In modification of this Court's notification, dated the 29th ultimo, it is hereby notified that the District and Sessions Court, Kurnool, will be adjourned for the mid-summer vacation for two months from Monday the 3rd day of April, to Saturday the third day of June 1916, both days inclusive, and the District Munsif's Courts of Kurnool, Nandyal and Markapur for six weeks from Monday the 24th day of April, to Saturday the 3rd day of June 1916, both days inclusive.

2. During the adjournment, no plaint, petition or other paper will be received.

3. Arrangements will, however, be made—

(i) for granting copies of judgments, decrees, orders and other papers and documents to which parties to suits or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment;

(ii) for transmitting to the High Court the records in appeals, etc.;

(iii) for the due service and return to the High Court of the notices issued to respondent.

4. Urgent applications for bail, during the Sessions Judge's absence from the division during the recess, should be made to the High Court

District and Sessions Court, Kurnool, 8th March 1916. B. H. BARDSWELL, *District and Sessions Judge.*

Notice is hereby given that the District and Sessions Court and the temporary Subordinate Judge's Court of Chingleput will be closed for the annual recess for two months from Monday, the 8th day of May to Saturday, the 8th day of July 1916, both days inclusive, and that all the District Munsifs' Courts of this district will be closed for six weeks from Monday, the 8th day of May to Saturday, the 17th day of June 1916, both days inclusive.

2. No plaints, petitions or other papers will be received during the above adjournment of the courts.

3. Arrangements will however be made for granting copies of judgments, etc., provided that applications for such copies have been presented before the adjournment.

District and Sessions Court, Chingleput, 11th March 1916. V. VENUGOPAL CHETTI, *District and Sessions Judge.*

Notice is hereby given that the Courts in this district will be closed for the annual recess as follows:—

District and Sessions Court, Temporary Subordinate Judge's Court, and the Additional Temporary Subordinate Judge's Court, Guntur.	For two months from Monday, the 8th May to Saturday, the 8th July 1916, both days inclusive.
The Principal District Munsif's Court and the Additional District Munsif's Court of Guntur, the Principal District Munsif's Court and the Additional District Munsif's Court of Tenali, the Principal District Munsif's Court and the Additional District Munsif's Court of Bapatla, and the District Munsifs' Courts of Narasaraopet and Ongole.	For six weeks from Monday, the 8th May to Saturday, the 17th June 1916, both days inclusive.

2. No plaint, petition or other paper will be received during the adjournment.

3. Arrangements will, however, be made for granting copies of decrees, judgments and other papers (provided that applications for such copies have been made before the recess), for transmission of records to appeals, etc., to the High Court, for service and return of processes received from the High Court and for all administrative correspondence of an urgent nature.

District and Sessions Court, Guntur, 11th March 1916. C. K. SRINIVASA RAO, *District and Sessions Judge.*

Notice is hereby given that the District and Sessions Court and the Temporary Subordinate Judge's Court, Nellore, will be closed for the annual recess for two months from Monday, the 1st May to Saturday, the 1st July 1916, both days inclusive, the Principal and Additional District Munsifs' Courts, Nellore, for six weeks from Monday, the 22nd May to Saturday, the 1st July 1916, both days inclusive and the District Munsifs' Courts of Kavali and Kanigiri for six weeks from Monday, the 1st May to Saturday, the 10th June 1916, both days inclusive.

2. No plaint, petition or other paper will be received during the adjournment.

3. Arrangements will, however, be made for granting copies of judgments, decrees, orders and other papers and documents to which suitors or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment.

District and Sessions Court, Nellore, 14th March 1916. C. KRISHNASWAMI RAO, *District and Sessions Judge.*

Notice is hereby given that the Madras City Civil Court will be closed for the annual recess for two months from Monday the 8th May to Saturday the 8th July 1916, both days inclusive.

During the adjournment, no plaint, petition or other paper will be received.

Arrangement will, however, be made for granting copies of judgments, decrees, orders and other papers and documents to which parties to suits or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment.

City Civil Court, Madras, 14th March 1916. C. R. TIRUVENKATA ACHARIYAR, *City Civil Judge.*

INSOLVENCY PETITIONS.

No. 1 of 1916 in the Court of the District Munsif, Bellary.

Kutta Gond, son of Basavana Gond, major, Lingayat, trader, residing at Karur, Sirugappa taluk .. .. *Petitioner.*
Gudadur Venkappa and others .. .. *Respondents.*

Notice, under clause 2 of section 13 of Act III of 1907, is hereby given that the abovementioned petitioner has applied to this Court for being declared an insolvent and that the petition stands posted to the 10th day of April 1916. Any creditor wishing to oppose the same may do so either in person or by a vakil on the said date.

District Munsif's Court, Bellary,
15th March 1916.

N. S. NATESA AYYAR,
District Munsif.

No. 7 of 1911 in the Court of the District Judge, Godavari.

In the matter of the insolvency of Karmadam Venkataratnam, Komati, aged 48 years, trader of Rajahmundry .. .. *Insolvent.*

Notice is hereby given to the creditors of the insolvent that the insolvent has submitted a proposal for composition, dated 27th June 1914, under section 27 of the Provincial Insolvency Act for paying four annas in the rupee in full satisfaction of the amounts of debts and that the 14th day of April 1916 has been fixed by the Court for considering the said proposal.

District Court, Godavari,
16th March 1916.

J. C. FERNANDEZ,
District Judge.

No. 6 of 1916 (O.R. No. 26 of 1915) in the Court of the Official Receiver, Godavari.

Raghunadha Patnayakudu .. .. *Petitioner (Debtor).*
Battula Kamaraju and others .. .. *Counter-petitioners (Creditors).*

Notice is hereby given that by an order of this Court, dated 7th March 1916, the abovenamed petitioner was adjudicated an insolvent. Creditors of the abovenamed insolvent should prove their debts on or before 28th day of April 1916 by delivery or by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Godavari, Rajahmundry,
10th March 1916.

A. KANAKA RAJU,
Official Receiver.

No. 11 of 1915 (O.R. No. 19 of 1916) in the Court of the Official Receiver, Godavari.

Gangalakurthy Satteyya and Gangalakurthy Chitti Abbayi, sons of Veerasalingam, residing at present at Masulipatam .. .. *Petitioners (Debtors).*
Varanasy Kotilingarao Nayudu and others .. .. .. *Counter-petitioners (Creditors).*

Notice is hereby given that the abovenamed petitioners have applied to this Court to declare them insolvents and that the application is posted to 26th day of April 1916.

Official Receiver's Court, Godavari, Rajahmundry,
14th March 1916.

A. KANAKA RAJU,
Official Receiver.

No. 14 of 1916 in the Court of the District Judge, Godavari.

Kotagiri Venkatarayanim Garu of Komaragiri .. .. .. *Petitioner (Creditor).*
Sri Diwana Bhaskara Gangadhara Lakshmayamma Garu, son of Appayyamma Garu, Velama, landholder, aged 30 years, of Surumanda, Rajahmundry taluk .. .. *Counter-petitioner (Debtor).*

Notice is hereby given that the abovenamed debtor was adjudicated an insolvent on 10th March 1916. All creditors are required to prove their claims as soon as possible by delivering or sending by registered post to the Official Receiver, Godavari district, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules of 1909.

District Court, Godavari, Rajahmundry,
13th March 1916.

J. C. FERNANDEZ,
District Judge.

No. 17 of 1915 in the Court of the District Judge, Guntur.

Bapanna Kotayya, Kamma, cultivator, of Dompudy, Tenali taluk .. *Petitioner.*

Notice is hereby given that the abovenamed petitioner was adjudged insolvent by an order of this Court, dated 22nd February 1916, and that the creditors should prove their claims as soon as possible by delivering or sending by post in a registered letter to the Official Receiver, Guntur, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules.

District Court, Guntur,
10th March 1916.

C. R. SRINIVASA RAO,
District Judge.

No. 4 of 1916 in the Court of the District Judge, Guntur.

Penumarti Venkatakrishnayya, Brahmin of Addepalli, Repalle taluk. *Petitioner.*
Kanneganti Venkatareddi and eleven others .. .. *Creditors.*

Notice is hereby given that the petitioner named above has applied to this Court for being adjudged insolvent and that the petition stands posted to 24th March 1916.

Any creditor wishing to oppose the said petition may do so either in person or by a pleader on the said date.

District Court, Guntur,
16th March 1916.

C. K. SRINIVASA RAO,
District Judge.

No. 69 of 1915 in the Court of the Official Receiver, Kistna.

Kollipara Venkatramachandrayya, etc., of Kundoru .. .. *Petitioners.*
Chelasani Sriramulu, etc. .. .. *Creditors.*

Notice is hereby given under clause 7 of section 16 of Act III of 1907, that the abovenamed petitioners Kollipara Venkatramachandrayya, etc., were adjudged insolvents by this Court on the 11th October 1915, and the creditors are required to prove their debts as soon as possible by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908, on or before 15th April 1916.

Official Receiver's Court, Kistna, Masulipatam,
17th March 1916.

Bz. SRIRAMULU,
Official Receiver.

No. 101 of 1915 in the Court of the Official Receiver, Kistna.

Kavuri Krishnayya of Gollapudi (Bezwada taluk) .. .. .. *Petitioner.*
Seemji Sankar Lal, etc. .. .. *Creditors.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that the abovenamed petitioner Kavuri Krishnayya was adjudged insolvent by this Court on the 27th January 1916, and the creditors are required to prove their debts as soon as possible by delivering or sending by registered post an affidavit in form No. 3 of the Madras Provincial Insolvency Rules, 1908, on or before 15th April 1916.

Official Receiver's Court, Kistna, Masulipatam,
17th March 1916.

Bz. SRIRAMULU,
Official Receiver.

No. 2 of 1911 in the Court of the Subordinate Judge, Kumbakonam.

(*Summary suit.*)

Srinivasaraghava Iyengar, son of Ranga Iyengar, of Umamaheswarapuram, Kumbakonam taluk and maamh .. .. *Petitioner.*
Bava Rowthan and nineteen others .. .. *Respondents.*

Notice is hereby given under section 16, clause 7, and section 28 of the Provincial Insolvency Act III of 1907 that the abovenamed petitioner has been adjudicated an insolvent by an order of this Court, dated 14th March 1916.

Subordinate Judge's Court, Kumbakonam,
16th March 1916.

C. V. VISVANATHA SASTRI,
Subordinate Judge.

No. 2 of 1916 in the Court of the District Munsif, Kurnool.

Anumula Rangayya .. .. *Petitioner.*
Anumula Aichayya and others .. .. *Respondents.*

Notice is hereby given under clause 3 of section 12 of Act III of 1907, that Anumula Rangayya residing at Goverdhanagiri, Dhone taluk, has applied to this Court for being declared insolvent and that any creditor wishing to oppose the same may appear in person or by pleader before this Court on 10th April 1916.

District Munsif's Court, Kurnool,
14th March 1916.

B. VENKATA RAO PANTULU,
Ag. District Munsif.

No. 10 of 1915 in the Court of the District Munsif, Namakkal.

Palaniandi Ambalagaran, son of Subbaraya Ambalagaran, Thailanpolliem, Thottiam, Musiri .. .. *Petitioner.*
Arunachalam Pillai and others .. .. *Counter-petitioners.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent on 7th March 1916, and his further examination takes place on 4th April 1916. All his creditors are required to prove their claims, as soon as possible, by delivering or sending by registered post to the Official Receiver, Trichinopoly, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Trichinopoly,
8th March 1916.

C. KUMARACHARAVARTHI AYYANGAR,
Official Receiver.

No. 3 of 1916 in the Court of the District Munsif, Nandyal.

Rangaraju Dada Rao, son of Narayana Rao of Harivaram in Kallkunte taluk .. .. *Petitioner.*
Surnle Annutha Rao and five others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that the abovenamed petitioner has applied for being declared an insolvent and that his application is posted for hearing to 10th day of April 1916. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

District Munsif's Court, Nandyal, 14th March 1916. S. NARASINGA RAO, *District Munsif.*

No. 11 of 1915 in the Court of the District Munsif, Ongole.

In the matter of Thoomuganti Kotish, son of Thumuganti Peda Ramaiah, residing at Ongole, Guntur district .. .. .. *Insolvent.*

Notice is hereby given that the debtor abovenamed has been adjudicated an insolvent on the 14th March of 1916 that creditors should prove their debts as soon as possible and that a claim may be proved by delivering or sending by post in a registered letter to this Court an affidavit in Form No 3.

District Munsif's Court, Ongole, 15th March 1916. K. KALIANASWAMI, *District Munsif.*

No. 2 of 1916 in the Court of the District Munsif, Penukonda.

Vallurkonda Narayya, son of Venkatanna, residing at Madhasira .. *Petitioner.*
Chegu Seshiah and fifteen others .. .. .. *Creditors.*

Notice, under clause 7 of section 16 of the Provincial Insolvency Act No. III of 1907, is hereby given that the abovenamed petitioner was adjudged an insolvent by the Court on the 22nd day of February 1916 and that creditors should prove their claims as soon as possible by delivering or sending by post to this Court in a registered letter an affidavit in Form No. 3.

Date of hearing 18th April 1916.

District Munsif's Court, Penukonda, 27th March 1916. P. VENUGOPAL NAYUDU, *District Munsif.*

Nos. 35 and 37 of 1915 (Nos. 5 and 7 of 1915 on the file of the District Munsif's Court, Panruti) in the Court of the Official Receiver, South Arcot.

Thiruvanatha Chetti and Appasami Chetti .. .. .. *Insolvents.*
Somasundaram Chetti and six others .. .. *Creditors.*

Notice is hereby given, under section 39 (4) of Act III of 1907, that the creditors of the abovenamed insolvents who have not yet proved their debts should do so on or before 8th April 1916 at 7 a.m., failing which a final dividend will be distributed without regard to their claim.

Official Receiver's Court, South Arcot, Cuddalore, 14th March 1916. P. B. RANGA ACHARIYAR, *Official Receiver.*

No. 45 of 1915 (No. 24 of 1916 on the file of the District Munsif's Court, Cuddalore) in the Court of the Official Receiver, South Arcot.

Komarasami Mudali .. .. *Insolvent.*
Ramasami Chetti and sixteen others .. .. *Creditors.*

Notice is hereby given, under section 39 (4) of Act III of 1907, that the creditors of the abovenamed insolvent, who have not yet proved their debts should do so on or before 15th April 1916 at 7 a.m., failing which a final dividend will be distributed without regard to their claim.

Official Receiver's Court, South Arcot, Cuddalore, 14th March 1916. P. B. RANGA ACHARIYAR, *Official Receiver.*

No 97 of 1915 (No. 33 of 1915 on the file of the District Court, South Arcot) in the Court of the Official Receiver, South Arcot.

Annamalai Pillai .. .. *Petitioner.*
Vellayan Chetti and eleven others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that Annamalai Pillai, son of Perumal Pillai, residing at Villupuram, Villupuram taluk, the petitioner abovenamed was adjudged insolvent by this Court on 4th March of 1916 and the creditors are called upon to prove their debts on or before the 15th April 1916 at 7 a.m. by delivering or sending by registered post an affidavit in Form No 3 of the Madras Provincial Insolvency Rules, 1908

Official Receiver's Court, South Arcot, Cuddalore, 6th March 1916. P. B. RANGA ACHARIYAR, *Official Receiver.*

No 98 of 1915 (No. 10 of 1916 on the file of the District Munsif's Court, Panruti) in the Court of the Official Receiver, South Arcot.

Kumarappa Reddi .. .. *Petitioner.*
Lakshmanan Chetti and six others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that Kumarappa Reddi, son of Rama Reddi, residing at Kosthamyalampet, Tirukkoyilur taluk, the petitioner abovenamed was

adjudged insolvent by this Court on 26th February 1916 and the creditors are called upon to prove their debts on or before the 15th April 1916 at 7 A.M. by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, South Arcot, Cuddalore, 6th March 1916. P. B RANGA ACHARIYAR, *Official Receiver.*

No. 122 of 1915 (No. 18 of 1915 in the Court of the District Judge, South Arcot) in the Court of the Official Receiver, South Arcot.

Venkatasami Nayudu and Narayanasami Nayudu .. .. .. *Petitioners.*
Lakshmanan Chetty and three others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that Venkatasami Nayudu and Narayanasami Nayudu, sons of Lingappa Nayudu, residing at Villianur, Villupuram taluk, the petitioners abovenamed were adjudged insolvents by this Court on 26th February of 1916 and the creditors are called upon to prove their debts on or before the 15th April 1916 at 7 A.M. by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, South Arcot, Cuddalore, 6th March 1916. P. B. RANGA ACHARIYAR, *Official Receiver.*

No. 6 of 1916 (No. 2 of 1916 on the file of the District Munsif's Court, Villupuram) in the Court of the Official Receiver, South Arcot.

Govinda Garundan .. .. *Petitioner.*
Chidambaram Chetti and ten others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that Govinda Garundan, son of Venkatachala Garundan, residing at Muthampalayam, Villupuram taluk, the petitioner abovenamed was adjudged insolvent by this Court on 11th March 1916 and the creditors are called upon to prove their debts on or before the 29th April 1916 at 7 a.m. by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, South Arcot, Cuddalore, 13th March 1916. P. B RANGA ACHARIYAR, *Official Receiver.*

No. 7 of 1916 (No. 1 of 1916 on the file of the District Court, South Arcot) in the Court of the Official Receiver, South Arcot.

Subramania Ayyar .. .. *Petitioner.*
Somasundaram Chetti and fourteen others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that Subramania Ayyar, son of Nagasami Ayyar, residing at Aniyanur, Cuddalore taluk, the petitioner abovenamed, was adjudged insolvent by this Court on 26th February 1916, and the creditors are called upon to prove their debts on or before the 15th April 1916 at 7 a.m. by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency rules, 1908

Official Receiver's Court, South Arcot, Cuddalore, 6th March 1916. P. B RANGA ACHARIYAR, *Official Receiver.*

No. 11 of 1916 (No. 15 of 1915 on the file of the District Munsif's Court, Panruti) in the Court of the Official Receiver, South Arcot.

Appaji Reddi .. .. *Petitioner.*
Minor Muthia Chetti and three others .. .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that Appaji Reddi, son of Rama Reddi, residing at Keelthaniyalampet, Tirukkoyilur taluk, the petitioner abovenamed was adjudged insolvent by this Court on 26th February 1916, and the creditors are called upon to prove their debts on or before the 15th April 1916 at 7 a.m. by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, South Arcot, Cuddalore, 6th March 1916. P. B. RANGA ACHARIYAR, *Official Receiver.*

No. 25 of 1916 (No. 9 of 1916 on the file of District Court, South Arcot) in the Court of the Official Receiver, South Arcot.

Poochi Naick *alias* Srinivasa Naick .. .. *Petitioner.*
Subramania Chetti and nine others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Poochi Naick *alias* Srinivasa Naicken, son of Ranganatha Naicken, residing at Ellappanpet, Cuddalore taluk, has applied for being declared an insolvent And that his application is posted for hearing to 15th April 1916. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 a.m. on the said date

Official Receiver's Court, South Arcot, Cuddalore, 6th March 1916 P. B. RANGA ACHARIYAR, *Official Receiver.*

No. 29 of 1916 (No. 4 of 1916 on the file of the District Munsif's Court, Panruti) in the Court of the Official Receiver, South Arcot.

Munoka Chetti .. .. *Petitioner.*
Gopal Padayachi and twenty-six others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Manicka Chetti, son of Appusami Chetti, residing at Panruti, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 15th April 1916. Any creditor wishing to insolvent and that his application is posted for hearing to 15th April 1916. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 a.m. on the said date.

Official Receiver's Court, South Arcot, Cuddalore, 16th March 1916. P. B. RANGA ACHARIYAR, *Official Receiver.*

No. 32 of 1913 (No. 8 of 1916 on the file of the District Munsif's Court, Panruti) in the Court of the Official Receiver, South Arcot.

Petitioner.
Murugappa Asari .. .. *Respondents.*
Govinda Chetti and fourteen others .. ..

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Murugappa Asari, son of Palani Asari, residing at Kurappadi, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 15th April 1916. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 a.m. on the said date.

Official Receiver's Court, South Arcot, Cuddalore, 13th March 1916. P. B. RANGA ACHARIYAR, *Official Receiver.*

No. 32 of 1915 in the Court of the District Munsif, Srirangam.

Thirumalaiswamy Ayyangar, son of Varada Ayyangar, East Chitra street, Srirangam — .. .. *Petitioner.*
Souri Rajam Ayyangar and others .. .. *Counter-petitioners.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent on 14th March 1916 by me and his further examination takes place on 15th April 1916 in this office. All his creditors are required to prove their claims, as soon as possible, by delivering or sending by registered post to the Official Receiver, Trichinopoly, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Trichinopoly, 16th March 1916. C. KUMARACHARAVARTHI AYYANGAR, *Official Receiver.*

No. 2 of 1916 in the Court of the Principal District Munsif, Srivilliputtur.

Guruswami Raja, son of Kuppuswami Raja, of Sakkarajakuttai, Pethupalayam village, Srivilliputtur taluk, Ramnad district, now residing at Theni, Allinagaram village, Periyakulam taluk, Madura district .. .. *Petitioner.*
Muna Savanna Guruswami Raja and seven others .. .. *Creditors.*

Notice, under section 12 (2) of Act III of 1907, is hereby given that the petitioner abovenamed has applied in this Court to be declared an insolvent and that his petition stands posted to 26th April 1916. Creditors desirous of opposing the petition may appear that day either in person or by pleader.

Principal District Munsif's Court, Srivilliputtur, 17th March 1916. V. S. KRISHNA AYYAR, *Principal District Munsif.*

No. 1 of 1916 in the Court of the Subordinate Judge, Tanjore.

Mahadwaswami Sindhe Sahib, son of V. Swaminatha Rao Sindhe Sahib, residing at Rajagopalaswami Koil street, Fort, Tanjore .. .. *Petitioner.*
S. T. M. R. Muruguppa Chettiyar and two others .. .. .. *Respondents.*

Notice is hereby given, under section 19, clause 7 of Act III of 1907, that the petitioner abovenamed was adjudged insolvent by an order of this Court, dated 9th March 1916.

Subordinate Judge's Court, Tanjore, 13th March 1916. S. RANGANADHA MUDALIYAR, *Subordinate Judge.*

No. 28 of 1915 in the Court of the Principal District Munsif, Tenali.

Pammasani Damodara Nayudu .. .. *Petitioner (Debtor).*
Ghattamaneni Janardana Nayudu and three others .. .. *Counter-petitioners (Creditors.)*

Notice is hereby given, under section 16 (7) of the Provincial Insolvency Act III of 1907, that the above petitioner was adjudged an insolvent by this Court on the 26th day of February 1916, and that the creditors should prove their claims as soon as possible and that the claim may be proved by delivering or sending by registered post to the Official Receiver, Guntur, an affidavit in Form No 3 of the Insolvency Act.

Principal District Munsif's Court, Tenali, 11th March 1916 L. NARAYANA AYYAR, *Principal District Munsif.*

No. 10 of 1915 in the Court of the Principal District Munsif, Tenali.

Chokka Guravayya .. .. *Petitioner (Debtor).*
Lankireddi Lakshmareddi and five others .. .. .. *Counter-petitioners (Creditors).*

Notice is hereby given, under section 18 (7) of the Provincial Insolvency Act III of 1907, that the above petitioner was adjudged an insolvent by this Court on the 29th day of February 1916, and that the creditors should prove their claims as soon as possible and that the claim may be proved by delivering or sending by registered post to the Official Receiver, Guntur, an affidavit in Form No. 3 of the Insolvency Act.

Principal District Munsif's Court, Tenali, 11th March 1916. L. NARAYANA AYYAR, *Principal District Munsif.*

No. 23 of 1915 in the Court of the Principal District Munsif, Tenali.

Tatakura Venkata Rangayya .. .. *Petitioner (Debtor).*
Chalavadi Sathayya and five others .. .. *Counter-petitioners (Creditors).*

Notice is hereby given, under section 18 (7) of the Provincial Insolvency Act III of 1907, that the above petitioner was adjudged an insolvent by this Court on the 23rd day of February 1916, and that the creditors should prove their claims as soon as possible and that the claim may be proved by delivering or sending by registered post to the Official Receiver, Guntur, an affidavit in Form No. 3 of the Insolvency Act.

Principal District Munsif's Court, Tenali, 11th March 1916. L. NARAYANA AYYAR, *Principal District Munsif.*

No. 5 of 1916 in the Court of the Principal District Munsif, Tenali.

Vattikuti Ramaswami .. .. *Petitioner (Debtor).*
Tallari Ramaswami and four others .. .. *Counter-petitioners (Creditors).*

Notice is hereby given, under clause 3, section 12 of Act III of 1907, that the above petitioner has applied to this Court for being adjudged insolvent, that the petition stands posted to the 24th day of March 1916; and that any creditor wishing to oppose the same may appear in person or by pleader before this Court on the day of hearing.

Principal District Munsif's Court, Tenali, 11th March 1916. L. NARAYANA AYYAR, *Principal District Munsif.*

No. 6 of 1916 in the Court of the District Judge, Tinnevelly.

In the matter of P. Chellaperumal Asari.

Subban Asari and Muthammal .. .. *Petitioners (Creditors).*
P. Chellaperumal Asari .. .. *Respondent (Debtor).*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Subban Asari, son of Muthu Valuvan and Muthammal, wife of the above Subban Asari, both residing at Malaipatti village, Kollpatti taluk, have applied to this Court for declaring P. Chellaperumal Asari, son of Perumal Asari, residing at Pungavarnathan village, Ettayapuram zemin, Kollpatti taluk, an insolvent, and that their application is posted for hearing to the 20th day of June 1916.

Any creditor wishing to oppose the said application may appear before this Court either in person or by vakil on the said date.

District Court, Tinnevelly, 10th March 1916. A. EDGINGTON, *District Judge.*

No. 1 of 1916 in the Court of the District Munsif, Trichinopoly.

Nurnamiao Sahib, son of Ebrahim Sahib, Chowk, Trichinopoly Fort. *Petitioner.*
Abdul Rajak Sahib and others .. .. *Counter-petitioners.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent on 8th March 1916 and his further examination takes place on 8th April 1916 in this office. All his creditors are required to prove their claims, as soon as possible, by delivering or sending by registered post to the Official Receiver, Trichinopoly, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Trichinopoly, 8th March 1916. C. KUMBACHARAVARTHI AYYANGAR, *Official Receiver.*

No. 9 of 1916 in the Court of the Subordinate Judge, Trichinopoly.

Velayudam Pillai, son of Venkatachalam Pillai, Andar street, Trichinopoly Fort .. .. *Petitioner*
Thayammal and others .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the Sub-Court of Trichinopoly to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 10th April 1916.

Official Receiver's Court, Trichinopoly, 10th March 1916. C. KUMARACHAKRAVARTHI AYYANGAR, *Official Receiver.*

No. 6 of 1916 in the Court of the District Judge, Trichinopoly.

Ponnusawmy Pillai, clerk, Engineering office, South Indian Railway, Kalla street, Trichinopoly Fort .. .. *Petitioner.*
Angappa Chetti and others .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the District Court of Trichinopoly to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 4th April 1916.

Official Receiver's Court, Trichinopoly, 14th March 1916. C. KUMARACHAKRAVARTHI AYYANGAR, *Official Receiver.*

No. 5 of 1916 in the Court of the District Munsif, Trichinopoly.

Arumugam Chetti, son of Karuppan Chetti, Big Chetti street, Trichinopoly Fort .. .. *Petitioner.*
Muthusamy Pillai and others .. .. *Counter-petitioners.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent on 15th March 1916 by me All his creditors are required to prove their claims, as soon as possible, by delivering or sending by registered post to the Official Receiver, Trichinopoly, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1909.

Official Receiver's Court, Trichinopoly, 16th March 1916. C. KUMARACHAKRAVARTHI AYYANGAR, *Official Receiver.*

No. 7 of 1916 in the Court of the District Judge, Trichinopoly.

S. Muhammad Mian Rowther, son of Shaik Abdul Kadir Rowther, Ambarosa Pakhanal street, Palakarai, Trichinopoly .. .. *Petitioner*
Kushal Das Chathurbuja Das and others .. .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the District Court of Trichinopoly to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 1st April 1916

Official Receiver's Court, Trichinopoly, 13th March 1916. C. KUMARACHAKRAVARTHI AYYANGAR, *Official Receiver.*

No. 14 of 1915 in the Court of the District Munsif, Villupuram.

Ariyaputhiri Pillai .. .. *Petitioner.*
Vellayan Chetti and eleven others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 16 of Act III of 1907, that Ariyaputhiri Pillai, son of Naga Pillai, residing at Villupuram, Villupuram taluk, the petitioner abovenamed, was adjudged insolvent by the Villupuram District Munsif's Court on 17th February 1916, and that creditors are called upon to prove their debts on or before the 8th April 1916, at 7 a.m. by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1909.

Official Receiver's Court, South Arcot, Cuddalore, 14th March 1916. P. B. RANGA ACHARIYAR, *Official Receiver.*

CITATION.

UNDER SECTION 39 OF ACT V OF 1865

In the Court of the District Judge, North Arcot.

(*C.M.P. No.* 421 *of* 1915-*C.P. No.* 20 *of* 1916.)

G. Subraya Chetti .. .. *Petitioner.*

I hereby call upon all persons claiming to have any interest in the estate of the late Gudam Chetti Varadiah Chetti who died on the 28th December 1915 at Chandragiri within the jurisdiction of this Court to come and see the proceedings before this Court prior to the grant of probate to Gudam Chetti Subbaraya Chetti, the executor under the will, dated the 27th December 1915.

The 31st day of March 1916 has been fixed for the hearing of this matter.

Given under my hand and seal of the Court this the 17th day of March 1916.

District Court, North Arcot, 17th March 1916. J. N. ROY, *Ag. District Judge.*

FINANCIAL NOTIFICATION.

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE WEEK ENDING 18TH MARCH 1916

LIABILITIES.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.
Capital paid up	75,00,000	0	0	Government Securities	1,50,77,671	11	2
Reserve Fund	63,00,000	0	0	Other authorised Investments ..	4,47,773	10	0
Rs. A. P.				Loans on Government and other authorised Securities	4,99,84,901	12	3
Public Deposits at Head Office 61,01,145 10 7				Accounts of Credit on Government and other authorised Securities ..	2,18,28,832	5	4
Public Deposits at Branches .. 18 17,617 5 0	1,09,21,763	0	7	Bills discounted and purchased ..	99,08,235	4	3
Other Deposits at Head Office and Branches.	8,74,22,521	3	0	Balances with other Banks	30,71,665	3	10
Bank Post Bills, etc.	1,31,464	10	0	Bullion	9,987	13	2
Sundries	36,78,179	14	3	Dead Stock	7,60,953	11	7
				Stamps	29,783	15	0
				Sundries	19,27,703	15	7
					9,31,58,411	1	5
				Cash and Currency Notes at Head Office and Branches.*	2,29,69,357	9	10
Rupees ..	11,81,27,708	11	3	Rupees ..	11,81,27,768	11	3

* Includes 10,852½ sovereigns = Rs. 7,00,387-8-0.

(By Order of the Directors.)

H. E. HOLMES,
Chief Accountant.

W. R. HUNTER,
Secretary and Treasurer.

Rate for Demand Loans—8 per cent.

Percentage of Cash to Liabilities payable on demand, 43·31.

Bank of Madras, Madras, 20th March 1916.

PUBLIC WORKS NOTIFICATIONS.

UNCLAIMED SUMS.

Notice is hereby given that the undermentioned amounts, being the arrears of wages due to the individuals noted against each, who were employed on the construction of the reservoir bund at Tirugudi, are outstanding in the accounts of this division since October 1915 and that if they are not claimed within three months from the date of this notification, they will be credited to Government :—

Names of individuals.	Amount. Rs.	A.	P.
1 G. Fitz Simons, Fireman	4	7	2
2. W. Gibbs, Greaser	1	12	0

Tirugudi, 22th February 1916.

N. SWAMINATHA AYYAR,
Executive Engineer, Telugu Project Division.

Notice is hereby given that the following amounts are outstanding in the accounts of the Kistna Central division and if no claim is preferred within three months from the date of this notification they will be credited to Government

Particulars.	Amount. Rs.	A.	P.
Puranam Krishnamurty of Bezwada, deposit for proper removal of sand from Ryves canal paid in April 1914	5	0	2
P. Nagayya of Tadepalle—amount due for digging and conveying river sand on Pant No 75 in September 1913 credited to deposits in September 1914 as the party did not turn up for payment	3	9	7
Total ..	3	9	7

B. NARASIMHA AYYANGAR,
Executive Engineer, Kistna Central Division.

Bezwada, 28th February 1916.

Notice is hereby given that a sum of Rs. 5 deposited by Karuppanan Gounden of Virapatchi village of Palni taluk has been outstanding in the books of this office since August 1914 and that it will be credited to Government, if not claimed by the party within three months from the date of this notification.

J. S. WESTERDALE,
Executive Engineer, Madura Division.

Madura, 6th March 1916

It is hereby notified that the following sums due to contractors are outstanding in the accounts of this division from months noted against each and will be credited to Government if not claimed in three years. Amount will be paid to the legal heirs of deceased contractors on production of heirship certificates.

Item.	Month.	Name of contractor.	Name of work				Amount outstanding		
				Rs.	A.	P.	Rs.	A.	P.
1	October 1913	Igoor Nathia ..	A. R. to Churanhalla channel ..	7	12	0			
			Special repairs to Churanhalla channel ..	7	14	0			
				15	10	0			
			Deduct—						
			Hire of tools	0	12	0			
			Value of materials	14	8	0			
				15	4	0			
				1	6	0			
			Constructing Work sub-overseer's lodge at Jambur	16	0	0			
			Constructing dynamite magazine	4	0	0			
							22	8	0
2	March ,,	Kuleppan ..	Constructing roofy lines at Abbiyalmangala				12	0	5
3	April 1915.	Madesa Berry ..	Constructing water shed for inspection bungalow, Erimangala				17	1	5
4	July ,,	Sudeka Ibraj Berri ..	Improvements to culverts on Fraserpet-Somwarpet road ..				13	0	0
5	October ,,	Kalagar Ammakutti Berri.	Constructing a causeway at 4/3 on the Sunkikoppa-Siddapur road				83	3	2
6	August ,,	Kaja Hussain Sori ..	Metalling the Fraserpet-Somwarpet road 12/5 to 13/0	76	10	0			
			Deduct value of tools	63	2	0			
							26	9	0
7	November ,,	Do ..	A. R. to Fraserpet-Somwarpet road	94	1	0			
			Deduct hire of tools	5	10	0			
							88	7	0
		Do. ..	Metalling the Fraserpet-Somwarpet road, 12 and 13 miles,				233	1	0
8	March ,,	Sib Ahmed Berri ..	Kamstalling the Somwarpet-Kommanur road				45	2	8

Mercara, 16th March 1916.

M. BROWN,
Executive Engineer, Coorg Division.

CLOSURE OF TUNNEL

The Perij or tunnel will be closed at 6 a.m. on the 12th March 1916. It will be reopened probably about the middle of June 1916 or on a date to be notified later on.

Madura, 6th March 1916.

J. S. WESTERDALE,
Executive Engineer, Madura Division.

MARINE NOTIFICATIONS.

LIST OF SHIPPING in the MADRAS HARBOUR with DESTINATION, ETC., as the 18th March 1916, as reported at this office.

Ship's name.	Tonnage.	Commander.	Destination.	When to sail.	Agents.
S.S. "Pahiana" ..	1934	J. Fisher ..	Rangoon	1916 18th March ..	Messrs. Binny & Co., Ltd.
S.S. "Clan Macdonald"	3113	G. A. Neill ..	Calcutta ..	20th do. ..	Messrs. Gordon, Woodroffe & Co.
S.S. "Aeolenga" ..	3093	A. W. Wooster ..	Marseilles and London,	20th do. ..	Messrs. Best & Co.
S.S. "Farov" ..	1710	E. Richardson ..	Marseilles ..	23rd do. ..	Messrs. Gordon, Woodroffe & Co.
S.S. "Nora" ..	2437	W. G. James ..	Do. ..	20th do. ..	Messrs. Balli Brothers.

REPORT OF VESSELS ARRIVED at and departed from the PORT OF MADRAS from the 12th to the 18th March 1916.

ARRIVALS.

Date arrived.	Vessel's name.	Tons	Nation.	Commander's name.	Where from.
1916.					
12th March.	S.S. "Ayuthia" ..	904	B.	P. W. Williams ..	Calcutta.
13th " ..	S.S. "Clan Macdonald" ..	3313	B.	G. A. Neill ..	Glasgow
13th " ..	S.S. "Pahsien" ..	1854	B.	J. Fisher ..	Rangoon
16th "	S.S. "Markara" ..	4197	B.	H. Manley ..	Calcutta.
16th " ..	S.S. "Gregory Apear" ..	2961	B.	J. R. O. Sullivan ..	Singapore.
16th " ..	S.S. "Amazinga" ..	2093	B.	A. W. Wooster ..	Colombo.
16th " ..	S.S. "Mora"	2537	B.	W. G. Jarvis ..	Calcutta.
17th " ..	S.S. "Favre"	1719	B.	E. Richardson ..	Singapore.

DEPARTURES.

Date sailed.	Vessel's name.	Tons.	Nation.	Commander's name.	Where bound.
1916.					
13th March.	S.S. "Chowbadi" ..	2691	B.	R. Jones ..	Calcutta.
13th " ..	S.S. "Saxtaren" ..	2620	N.	T. Chapman ..	Marseilles.
15th " ..	S.S. "Ayuthia" ..	904	B.	P. W. Williams ..	...
16th " ..	S.S. "Goodwood" ..	1977	B.	W. J. Evans ..	Marseilles.
17th " ..	S.S. "Markara" ..	4197	B.	H. Manley ..	London.
17th " ..	S.S. "Gregory Apear" ..	2961	B.	J. R. O. Sullivan.	Singapore.

Port Office, Madras,
18th March 1916.

A. S. BALFOUR, Commander, R.I.M.,
Deputy Conservator of the Port.

NOTICE TO MARINERS.

No. 9 of 1916.

The following is republished for information

Presidency Port Office, Madras,
13th March 1916

F. ICELY,
for *Presidency Port Officer.*

NOTICE TO MARINERS.

No. 813.

CHINA SEA—CHEFOO DISTRICT—CHEFOO HARBOUR—BREAKWATER UNDER CONSTRUCTION

Alteration in Buoyage.

Referring to Notice to Mariners No. 800, notice is hereby given that the entrance to the harbour under construction is now marked as follows :—

At the northern end of the breakwater which is under construction a *black* Gas Buoy has been moored, showing an occulting *white* light every 8 seconds.

At the eastern end of the north arm of the mole under construction a *red* Spar Buoy has been moored. From sunset to sunrise a *red* light over a *white* light will be exhibited from an iron lighter made fast to the Buoy. In weather conditions which would prevent the working of cargo, this light should be considered as unreliable.

Vessels entering or leaving the inner harbour under construction should pass between these two Buoys.

The mole and that part of the breakwater under construction is marked at intervals with bamboos carrying small *red* flags.

(By order of the Inspector-General of Customs.)

The Maritime Customs, Coast Inspector's Office,
Shanghai, 5th February 1916.

W. FRED. TYLER,
Coast Inspector.

REVENUE NOTIFICATIONS.

NOTIFICATIONS

No. 3.—In virtue of the powers delegated to him in Government Notification No. 485, dated 13th July 1896, the Commissioner of Salt, Abkari and Separate Revenue, hereby directs that the words "and permanently" occurring in the first line of Rule 1 of the rules regarding denatured spirits, prescribed in notification No. 15, dated 31st October 1913, published on pages 1838 to 1851 of the *Fort St. George Gazette*, dated 11th November 1913, Part II, shall be deleted.

Board of Revenue (Separate Revenue),
Madras, 26th February 1916.

No. 4.—(*a*) The following alteration shall be made in the condition, applicable to tavern licenses in places where there are no beer shops and to beer shop licenses, printed in the Board's Notification No. 1, dated 23th January 1915, published in *Fort St. George Gazette*, dated 26th January 1915, as supplement to Part II—

For "Rs. 40-2-0 and Rs. 10-2-0," *read* "Rs. 45-3-0 and Rs. 18-3-0," respectively.

(*b*) The following alteration shall be made in the definition of "Native" beer in rule 1 of Board's Notification No. 2, dated 5th February 1916, published in *Fort St. George Gazette*, dated 8th February 1916, as supplement to Part II,

For "Rs 40-2-0" *read* "Rs. 45-3-0" and *for* "three annas per gallon" *read* "four and a half annas per gallon".

Board of Revenue (Separate Revenue),
Madras, 4th March 1916.

E. F. THOMAS,
Secretary.

The following firm has been granted a certificate of approval under the mining rules:—

Serial number.	Name and address.	Date of order granting the certificate.	Area over which the person proposes to prospect or mine
1	Messrs E. Gautard & Co. of Pondicherry.	17th March 1916 ..	Madras Presidency.

Board of Revenue (Land Revenue),
Madras, 17th March 1916.

G. T. H. BRACKEN,
Ag. Secretary.

INSTRUCTIONS REGARDING THE PREPARATION OF INCOME-TAX RETURNS.

The principal officers of all companies are hereby reminded that, under section 11 of Act II of 1886, they are required to prepare and deliver or cause to be delivered to the Collector and Commissioner of Income-tax, Madras, on or before the 15th April 1916 a statement in Form E (published below) signed by them of the net profits made by the company during the year ending on the day on which the company's accounts were last made up, or if the accounts were not made up within the year ending on the 31st March 1916 then of the net profits made during the year ending on the 31st day of March 1916.

2. Failure to comply with the requirements of section 11 of the Act is punishable under section 34 of the Act.

FORM E.

INCOME-TAX.

Annual return of net profits to be delivered by the Principal officer of a Company under section 11.

Name of company.	Place of business.	Sources of income.	Amount of income derived from each of these sources mentioning the period during which the income from such source has been derived.	Remarks.

I ( )—*here enter designation of office*—do declare that the income stated on this return is truly estimated on all the sources of income therein mentioned, that it has actually accrued within the period stated, and that the company has no other source of income liable to Income-tax.

Dated 1916.

(*Signature*)

(*Designation*)

INSTRUCTIONS HOW TO FILL UP THE ABOVE FORM.

1. If the company making the return has several places of business, they should all be mentioned in column 2, the principal place of business being specified.

2. In column 3 should be entered in detail every separate source of income accruing and arising in British India.

3. In column 4 should be entered the income accruing and arising during the year ending on the day on which the company's accounts have been last made up, or if the company's accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the 31st day of March

4. Against the gross receipts, no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned, nor shall any deduction be allowed on account of any tax, rate or cess to which the assessee is liable, other than a tax or rate imposed on the assessee, in respect of his ownership of any buildings or lands not used for agricultural purposes, under sections 129, 145, 148 and 149 of Act III of 1884 (Madras), sections 63 and 75 of Act IV of 1884 (Madras), section 57 (i) and (n) of Act V of 1884 (Madras), and section 17 of Act XIII of 1888 (Indus).

5. Deductions from the gross receipts may be allowed on account of the following items :—

(a) In the case of trades or professions—

(1) Sums expended in the repairs of implements, utensils or articles used solely for the purpose of the profession or trade

(2) Sums expended for insuring or keeping insured the buildings, machinery, implements and stock used for the purposes of profession or trade and the rent paid for any premises used for such profession or trade, provided that if such premises shall not have been exclusively used for such profession or trade, a fair proportion only of such rent shall be deducted from the gross receipts.

(3) Actual expenditure during the year on repairs and renewal of such premises, if such repairs and renewal are at the cost of the company.

(4) Sums expended in the payment of persons employed solely such profession or trade.

(5) The amount of any losses of stock in trade—The excess loss sustained in any one or more professions or trades over and above the profits thereof may be set off against the excess profits of any other profession or trade exercised by the same company.

(6) The amount of any bad debt (or debts) *bona fide* and upon reasonable grounds written off as irrecoverable within the year, provided—

(i) that such bad debt (or debts) has been regularly brought forward in the ledger from year to year from the date on which the debt arose;

(ii) that it was not written off to profit and loss before; and

(iii) that when once a particular debt has been *bona fide* and upon reasonable grounds written off to profit and loss in one year, no portion of such debt can be carried forward so as to be set off against or taken in deduction of the profits of the next or any succeeding year.

Note.—In writing off bad debts against the income of any year care must be taken to see that the amount is not unnecessarily deducted and not deducted more than once.

(7) Interest paid on money borrowed for the purposes of the trade or profession.

(8) An annual depreciation of 6 per cent on the original value of machinery and plant to cover renewals and repairs, subject to the following restrictions :—

(a) No deduction for wear and tear or repayment on account of any such deduction shall be allowed in any year if the deduction when added to the deductions allowed on that account in any previous years to the person by whom the concern is carried on will make the aggregate amount of the deductions exceed the actual cost to that person of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal, improvement or reinstatement.

(b) Where, as respects any trade, manufacture, adventure or concern, full effect cannot be given to the deduction for wear and tear in any year owing to there being no profits or gains chargeable with income-tax in that year, or owing to the profits or gains so chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, as the case may be, shall, for the purpose of making the assessment for the following year, be added to the amount of deductions for wear and tear for that year and deemed to be part of that deduction, or if there is no such deduction for that year be deemed to be the deduction for that year, and so on for succeeding years.

[Note.—Plant does not include buildings. No deduction is admissible for depreciation in the value of buildings

(b) In the case of income from houses—

(1) Any rent or quit-rent paid by the assessee on account of such houses or their sites, but not taxes or local rates or cesses other than such taxes or rates as according to paragraph 4 supra may be deducted.

(2) Sums expended for insuring and keeping insured such houses.

(3) Actual expenditure during the year on repairs and renewal of such premises, if such repairs and renewal are at the cost of the company.

(4) Sums expended in collecting the rent not exceeding 5 per cent of the gross rental

(5) Annual interest payable to a mortgagee out in possession.

S. P. RICE,
Collector of Madras and Assr. of Income-tax.

Madras, 17th March 1916.

NOTICE UNDER SECTION 18, SUB-SECTION (1), CLAUSE (*c*) OF ACT II OF 1886

All persons resident or carrying on business in Madras whose income are Rs. 10,000 and upwards per annum are hereby invited under section 18, sub-section (1), clause (*c*) of Act II of 1886 to prepare under their signatures and on returns of their income in the forms subjoined and in accordance with the instructions attached thereto, and deliver them or cause them to be delivered on or before 30th April 1916 to the Collector and Commissioner of Income-tax, Madras.

2. Persons who fail to comply with the above requisition will be assessed on the best information procurable.

RETURN E.

INCOME-TAX.

Name of person.	Residence or place of business. In towns, give municipal number of premises and name of street in which the residence or place of business is situated. In districts give the name of the village.	Sources of income. In this column should be specified separately the sources of income chargeable under parts I, II, III and IV of schedule II of the Income-tax Act II of 1886. Particulars of the sources of income chargeable under parts I, II, III and IV of the Act.	Number of shares in such income.	Name of shares.	Amount of gross income derived from each of these sources, and the period during which the income from such source has been derived. Amount of gross income.	Period. The year or the portion of the year during which the income has accrued.	Total deductions.	Amount of net profits	Remarks
					Rs. A. P.		Rs. A. P.	Rs. A. P.	

Subscription.

I do declare that the income stated in this return is truly estimated on all the sources of income therein mentioned; that none but items declared below to be admissible as deductions have been deducted in arriving at the net profits; that the income under each source has actually accrued within the period stated; and that I have no other source of income liable to income-tax.

STATION (*Signature*)
Dated 1916 (*Designation*)

N.B.—Please give the place of residence with door number and street in addition to the place of business in the second column of return.

INSTRUCTIONS FOR THE PREPARATION OF THE TRUE RETURNS OF INCOME REFERRED TO ABOVE.

(1) In the case of a firm, the ordinary designation of the firm should be entered in column 1.

(2) If the person or firm making the return has several places of residence or business, they should all be mentioned in column 2, the principal place of residence or business being specified.

(3) Column 3 should show all sources and amounts of income, specifying separately those chargeable under Parts, I, II, III and IV of Schedule II of the Act, and the number of shares in such income and the names of shares. In this column should be entered in detail every separate source of income accruing and arising in British India. Salaries, pensions annuities and gratuities are chargeable under Part I, interest on Government and other securities under Part II and other sources of income including the rental value of buildings occupied by owners calculated under section 24 of the Act, and interest on fixed deposits in any bank, joint stock company or other mercantile firm, are chargeable under Part IV of Schedule II of the Act.

(4) In column 4 should be entered the gross income accruing and arising during the year ending on the day on which the person's accounts have been last made up or if the person's accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the 31st day of March. In this column, the period during which the income from each source has been derived should be specified.

(5) Against the gross receipts, no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned nor on account of the maintenance of the assessee himself or his family or domestic establishment; nor shall any deduction be allowed on account of any tax, rate or cess to which the assessee is liable, other than a tax or rate imposed on the assessee, in the respect of his ownership of any buildings or lands not used for agricultural purposes under sections 129, 145, 148 and 149 of Act I of 1903 (Madras), sections 63 and 78 of Act IV of 1884 (Madras), section 57 (i) and (h) of Act V of 1884 (Madras) and section 17 of Act XIII, 1888 (India), (Notification No. 216, dated 17th April 1895, published on page 488, Part I of *Fort St. George Gazette*, dated 30th April 1895).

(6) A deduction for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company should not be excluded from column 4, but should be included in the column headed "Total deductions" and supported in the Insurance case by a receipt for such deduction or payment.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE ADMISSIBLE.

(a) In the case of trades or professions

(1) Sums actually expended in the repairs of implements, utensils or articles, used solely for the purpose of a profession or trade.

(2) Sums expended in insuring or keeping insured the buildings, machinery and plant, implements, and stock used for the purpose of the profession or trade. The deduction is confined to the premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(3) The amount of rent paid for any premises exclusively used for such profession or trade.

N.B.—Where they are not exclusively used for such profession or trade, only a *fair* proportion of such rent is admissible for deduction.

(4) The amount actually expended on repairs and renewals of such premises, if the repairs and renewals are at the cost of the assessee. The assessee must be prepared to prove the amount spent by means of vouchers.

(5) The amount expended as salaries of persons employed solely and exclusively in the profession or trade. When a firm has transactions both in and out of India and realize profit in both by means of an establishment maintained in India in common for both, only a proportionate deduction is allowed (the exact proportion of which will be determined by the assessing officer in each case).

(6) The amount of any loss in trade or of the stocking in trade actually written off during the year in cases where there is loss in one trade or profession and profit in another, the loss may be set off against the profits, and any excess loss deducted. So also loss under any one part of the Schedule may be set off against income under any other part.

(7) The amount of any bad debt (or debts) *bona fide* and upon reasonable grounds written off as irrecoverable within the year, provided—

(i) that such bad debt (or debts) has been regularly brought forward in the ledger from year to year from the date on which the debt arose;

(ii) that it has been written off to profit and loss before;

(iii) that when once a particular debt has been *bona fide* and upon reasonable grounds written off to profit and loss in one year, no portion of such debt can be carried forward so as to be set off against or taken in deduction of the profits of the next or any succeeding year.

NOTE.—In writing off bad debts against the income of any year care must be taken to see that the amount is not unnecessarily deducted and not deducted more than once.

(8) Interest paid on borrowed capital. The assessee may be required to satisfy the assessing officer that only capital actually employed in his trade is taken into account in this connection.

N.B.—When the whole capital is not exclusively employed in the trade, only a fair proportion of the interest paid shall be deducted.

(9) Such miscellaneous and contingent charges as Commissions or Discount—

Postage, Telegraphic, Law, Advertising and Stationery charges.

Shipping, Freight, Railway and other Travel charges.

N.B.—The nature of the charge and the amount incurred under each should be distinctly demonstrable.

(10) Payments actually made to Insurance Companies for the purpose of securing a deferred annuity or a provision for widow children or a payment to a Life Insurance Company, but not those set aside to form an Insurance Fund.

(11) Charges incurred in providing tiffin for assistants, clerks and remittants.

(12) An annual depreciation of 6 per cent on the original value of machinery and plant to cover renewals and repairs, subject to the following restrictions:—

(a) No deduction for wear and tear or repayment on account of any such deduction shall be allowed in any year, if the deductions when added to the deductions allowed on that account in any previous years to the person by whom the concern is carried on will make the aggregate amount of the deductions exceed the actual cost to that person of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal, improvement or reinstatement.

(b) Where, in respect any trade, manufacture, adventure or concern, full effect cannot be given to the deduction for wear and tear in any year owing to there being no profits or gains chargeable with income-tax in that year, or owing to the profits or gains so chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, as the case may be, shall, for the purpose of making the assessment for the following year, be added to the amount of deduction for wear and tear for that year and deemed to be part of that deduction; or if there is no such deduction for that year be deemed to be the deduction for that year, and so on for succeeding years.

N.B.—Care should be taken to see that the deduction allowed represents the repairs, and depreciation of only one year, i.e., the year the income of which is assessed.

(b) In cases of houses owned and let by the owner for rent

(1) Sums expended in insuring or keeping insured such houses, the deduction being confined only to the premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(2) Actual expenditure during the year on repairs and renewal of houses, of such repairs are at the cost of the assessee, but not depreciation in the value of such buildings.

(3) Sums expended in collecting the rent not exceeding 6 per cent of the gross rental. The deduction applies only to direct payments.

(4) Any interest payable to a mortgagee not in possession, whether the interest has or has not been actually paid during the year.

(5) Any rent or quit rent paid by the assessee on account of such houses, or their sites. (Notification No. 89, dated 28th February 1895, printed on pages 208 and 210, Part I of *Fort St. George Gazette*, dated 5th March 1895.)

(6) In cases of houses occupied by the owner for dwelling purposes under section 24 of Act II of 1886.

(1) When buildings are occupied by their owners as dwelling houses, five sixths of the estimated annual rent thereof shall be added to the net income under Part IV and the sum total assessed, provided that, where five-sixths of the annual rental value exceeds 10 per cent of the assessee's income from all sources whether taxable or not, the excess shall be deducted from the five-sixths of the rental value and the remainder added to the net income under Part IV.

(2) Houses reserved for the use of the owner, but not occupied by him during the period which serves as the basis of assessment.

N.B.—The term *renewal* as used in the return refers only to such works as are intended to put the building in the same state as it was in when it was originally constructed, while any additional accommodation provided or any material alteration to the plan of the building shall be treated as an addition.

When a portion of the house is occupied by the owner and the remainder let out on hire, the portion should be treated as if they were separate houses and deductions allowed accordingly, i.e., either a sixth of the annual rent value or actual expenditure on repairs and renewals, as the case may be.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE NOT ADMISSIBLE.

(1) Amounts expended by Vakils on the purchase of Law books and stationery.
(2) Amounts set apart to form a Renewal Fund in cases where allowance is made for repairs under the rules.
(3) Amount set apart as a Reserve Fund out of profit to meet anticipated or contingent losses.
(4) Amount spent in or set apart for repayment of debts.
(5) Interest on capital put in by the partners of the firm.
(6) Partner's allowances.
(7) Bad or doubtful debts not written.
(8) Any set-off out of the profits of the year on account of ascertained losses of previous years.
(9) Public or local rates, cesses or taxes other than such taxes or rates as under paragraph (5) of the instructions given above may be deducted. (Notification No. 88, dated 28th February 1895, printed on pages 209 and 210, Part I of *Fort St. George Gazette*, dated 5th March 1895.)
(10) Cost of maintenance of the assessee himself or his family or domestics.
(11) Bonuses paid to domestic servants.
(12) Christmas presents to domestic servants.
(13) Subscription to races, charities and schools, etc.
(14) Tiffin expenses of partners of a firm when these can be separately ascertained.
(15) Interest not received in cash, a bond being taken for the same.
(16) Deductions for depreciation in the value of buildings.
(17) Payments made to form an Insurance Fund against future losses.
(18) Outlay on the purchase of machinery, plant, etc.

Madras, 17th March 1916.

S. P. RICH,
Collector of Madras and Comr. of Income-tax.

ERRATA.

In the notification, dated 13th August 1915, published on pages 1635 to 1637 of Part II of the *Fort St. George Gazette*, dated 31st August 1915 and republished in the *Guntur District Gazette* Supplement, dated 11th October 1916, the following corrections will be made:—

Serial No. 24 in the Ongole taluk—
For "42. Mappavaram" *read* "42 Maddirala Muppalla."
Serial No. 28 in the Ongole taluk—
For "69. Nidamalnen" *read* "69. Nidamanuru Hanumanpuram."
Alphabetical No. 60 in the Ongole taluk—
For "70. Pallavanpalem" *read* "70. Racharanpalem."

Board of Revenue (Land Revenue),
Madras, 17th March 1916.

G. T. H. BRACKEN,
Ag. Secretary.

JANMAM REGISTRATION.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. Nos. 107/1 and 110/2 of Mokeri desam No. 213 of Kottayam taluk which was treated as unregistered and unassessed at the time of settlement but a portion of which is now found to be occupied will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer in person or by duly authorized agent, under section 3 of the aforesaid Act on or before 5th June 1916 to have their names registered as such.

Malabar Collector's Office,
7th March 1916.

F. B. EVANS,
Collector.

OFFICIAL ADVERTISEMENTS.

AUCTION SALE.

NOTICE is hereby given that Staff Bent No. 11 of the Chinglepat division will be offered for sale by public auction at the Cocoon Lock on Thursday the 16th April 1916 commencing at 3 p.m.

2. Every person wishing to bid at the sale should deposit Rs. 10 before he can be allowed to bid.

3. The successful bidder should deposit half the amount of purchase money, failing which it will be resold at his risk, he being held responsible for any loss and not entitled to the gain by such resale.

4. The sale is subject to Executive Engineer's confirmation. If not confirmed the amount deposited will be refunded to the party. If confirmed, the balance of purchase money should be paid within a week of the receipt of the communication and the boat taken over.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chinglepat Division.

Madras, 6th March 1916.

TENDERS FOR IMPROVEMENTS TO THE SUB-COLLECTOR'S OFFICE AT CHINGLEPUT.

NOTICE is hereby given that sealed tenders will be received and opened by the Executive Engineer or any agent deputed by him up to noon of the 1st April 1916 for the execution of the works noted below —

Improvements to the Sub-Collector's office at Chinglepat.

	Rs.
Estimate	5,800

2. The amount of earnest-money to be deposited along with each tender is Rs. 200, failing which the tender will not be valued. The earnest-money of those tenders not accepted will be returned immediately.

3. Tenders should be sent in sealed covers superscribed "Tender for the work" the name of the work or works being given without fail as otherwise they are liable to be opened before or after the due date.

4. Any tender not received on the due date will not be considered.

5. Tenders should be written up in P.W.D. Form K-1 complete in every detail. The form may be obtained on application at the Division or Sub-Divisional offices.

6. Plan and specification may be seen on application at the Chinglepat Division office on all working days between the hours of 12 a.m. and 4 p.m.

7. In the event of the tender being submitted by a firm, it must be signed separately by each member thereof or in the event of the absence of any partner it must be signed on his behalf by a person holding Power-of-Attorney authorising him to do so.

8. The address of each tenderer should be given in full in the tender form.

9. The successful tenderer will be asked to execute the necessary agreement on a date which will be fixed by the Executive Engineer and if the tenderer fails to do so within that date, his earnest money will be forfeited.

10. The work should not be sublet.

11. Date of completion of work—15th September 1916.

12. The Executive Engineer reserves to himself the right to reject the lowest or any tender without assigning any reason for so doing.

13. The form below is the schedule form printed in P.W.D. Form K-1 and gives the description and quantity of the several items of work to be done.

SCHEDULE.

Number or quantity.	Description.	Unit for calculation.
7,200 sq. ft.	Removing roof with rafters, etc., and re-roofing with ½ new flat tiles ½ new pan tiles ½ new teak rafters, etc., complete	100 sq. ft.
571 c. ft.	Teakwood wrought and put up..	Per c. ft.
480 lb.	Wrought iron work	Per lb.
1,000 c. ft.	Brick in mortar	100 c. ft.
2,000 ,,	Plastering with two coats of mortar	100 sq. ft.
193 n. ft.	Providing expanded metal sheets with teak frames etc., complete	Per sq. ft.
16 Nos.	Repairs to windows, such as repairing sunn blinds, removing glass panes, etc.	Each.
161 sqrs.	Painting two coats with chocolate paint	100 sq. ft.
11	Cut-stone work	Per c. ft.
L. S.	Patch repairs to floors and other unforeseen works, such as introducing relieving arches	...

Lump sum amount will be paid at current schedule of rates

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chinglepat Division.

Madras, 11th March 1916.

TENDERS FOR REPAIRS AND IMPROVEMENTS TO DISTRICT POLICE SUPERINTENDENT'S QUARTERS, ETC., ST. THOMAS' MOUNT.

NOTICE is hereby given that sealed tenders will be received and opened by the Executive Engineer or any agent deputed by him up to noon of the 1st April 1916 for the execution of the works noted below:—

Repairs and improvements to District Police Superintendent's quarters. Office and out-houses, etc., St. Thomas' Mount—

	Rs.
Estimate	14,905

2. The amount of earnest-money to be deposited along with each tender is Rs. 300, failing which the tender will not be valued. The earnest-money of those tenders not accepted will be returned immediately.

3. Tenders should be sent in sealed covers superscribed "Tender for the work," the name of the work or works being given without fail as otherwise they are liable to be opened before or after the due date.

4. Any tender not received on the due date will not be considered.

5. Tenders should be written up in P.W.D. Form K-1 complete in every detail. The form may be obtained on application at the Division or Sub-Divisional offices.

6. Plan and specification may be seen on application at the Chingleput Division office on all working days between the hours of 12 noon and 4 p.m.

7. In the event of the tender being submitted by a firm, it must be signed separately by each member thereof or in the event of the absence of any partner it must be signed on his behalf by a person holding power-of-attorney authorizing him to do so.

8. The address of each tenderer should be given in full in the tender form.

9. The successful tenderer will be asked to execute the necessary agreement on a date which will be fixed by the Executive Engineer and if the tenderer fails to do so within that date, his earnest-money will be forfeited.

10. The work should not be sub-let.

11. Date of completion of work—16th March 1917.

12. The Executive Engineer reserves to himself the right to reject the lowest or any tender without assigning any reason for so doing.

13. The form below is the schedule form printed in P.W.D. Form K-1 and gives the description and quantity of the several items of work to be done.

SCHEDULE.

Number or quantity.	Description.	Unit for estimation.
	Masonry.	
2,210 c. ft.	Dismantling masonry	100 C. ft.
3 177 ,,	Excavating foundations	1,000 ,,
765 ,,	Filling in basement with earth	1,000 ,,
18 18 ,,	Concrete stone jelly in ordinary mortar	1,000 ,,
17 74 ,,	Country brick in mortar foundation and basement	100 ,,
22 73 ,,	Do. superstructure	100 ,,
2 43 ,,	Do. archwork	100 ,,
26 67 ,,	Do. in clay	100 ,,
98 s. ft.	Curved work in ordinary mortar	100 ,,
8 h c. ft.	Cistern work	M. ft.
		C. ft.
	Woodwork, Doors and Windows.	
11 c. ft.	New teakwood wrought and put up	C. ft.
13 5 ,,	Mending and fixing up old woodwork	Do.
132 82 ,,	New pillowards wrought and put up	Do.
108 sq. ft.	Teakwood doors batten hedged with frames, hinges, fastenings, etc., complete	Sq. ft.
48 ,,	Teakwood windows batten hedged with iron bars, hinges, fastenings, etc., complete ..	Sq. ft.
72 ,,	Teakwood doors with 1 panelled and 2 panelled	No.
450 ,,	Teakwood fixing doors or windows, old	No.
26 ,,	Providing shutters to windows requiring fixing	No.
106 ,,	Country wood doors with frames and iron works complete	No.
10 ,,	Country wood windows with frames and iron works complete	No.
	Roofing and Flooring.	
2·10 sq. ft.	Dismantling bengal terrace	100 sq. ft.
2·10 ,,	Dismantling bengal floor	100 sq. ft.
..	Best terrace roofing with brick on edge 3" of well beaten concrete, 2 courses of flat tiles and 3 coats of plaster mixed in of woodwork	100 sq. ft.
25 60 ,,	Roofing with ordinary Mangalore tiles	100 ,,
17 00 ,,	Removing one course of flat tiles in the existing plaster and renewing it with two courses of flat tiles and two coats of combination mortar	100 sq. ft.
7·50 ,,	Flooring with 4" stone-jelly concrete and plastered well	100 ,,
5·28 ,,	Flooring with 6" square brake over 6" sand and pointed with cement, 6" thick, 1 : 2	100 ,,
·60 ,,	Flooring with 4" stone-jelly concrete and plastered with cement	100 ,,
3 80 ,,	Flooring with brick jelly concrete, 4" thick, mix. old bricks	100 ,,
1·29 ,,	Flooring with 6" gravel well watered and rammed	100 ,,

Number or quantity.		Description.	Unit for calculation.
		Miscellaneous.	
12 50 sq. ft.	..	Plastering floor with Portland cement, ½" thick, 1 : 2	100 sq. ft.
12 00	.. ..	Plastering terrace with cocki mortar, two coats..	100 "
62·00	.. ..	Plastering with chunam, two coats	100 "
20 tons	..	Iron gratings including building	Tons.
43 88 sq. ft.	..	Plastering with chunam, one coat and whitewashing, two coats	100 sq. ft.
51 08	.. ..	Painting woodwork and steel girders with two coats of chocolate paint ..	100 "
43 00	.. ..	Painting doors and windows with two coats of green paint	100 "
65·20	.. ..	Color washing, two coats, Nina, including scraping	100 "
92 00	.. ..	Color washing, two coats, red, including scraping	100 "
138 00	.. ..	Whitewashing, two coats, including scraping	100 "
9 00	.. ..	Color washing, two coats, dark green, including scraping	100 "
20 Nos.	..	Making weep holes in parapet walls for proper drainage	Each.
36 00 sq. ft.	..	Color washing with Nerie Frisco distemper, two coats	100 sq. ft.
1 20	.. ..	Roofing Cuddapah slabs over 3" sand and pointed with cement	100 "
80	.. ..	Canvas cloth fixed with paper	Sq. ft.
15	..	Cuddapah slabs for chimney, 2" thick, including fixing	Do.
3,183 r. ft.	..	Wire fencing all round the compound including cast iron gate posts, belts, rings, intermediate angle steel posts, 7 fly galvanised fencing wire No. 4 gauge with 4 lines and 3½' high.	R. ft.
2 Nos.	..	Wrought iron gates 10' × 4½ Eagles & Co.'s Catalogue, page 51, No. 645 ..	Each.
54 c. ft.	..	Bamboo for stalls as per standard estimate	100 r. ft.
1,350 sq. ft.	..	Bamboo plan matting	100 sq. ft.
		Latrine.	
210 c. ft.	..	Earthwork, excavating foundations	1,000 c. ft.
60 "	..	Earthwork, filling in basement	1,000 "
100 "	..	Concrete with broken stone in lime mortar	100 c. ft.
150 "	..	Country brick in mortar foundation and basement	100 "
60 "	..	Country brick in mortar superstructure	100 "
450 sq. ft.	..	Plastering with chunam, two coats	100 sq. ft.
100 c. ft.	..	Country brick in mud	100 c. ft.
17 sq. ft.	..	Honey comb work with tiles	100 sq. ft.
150 "	..	Roofing with pan, in Mangalore tiles	100 "
7 c. ft.	..	Country wood pillars to wrought and put up	C. ft.
70 sq. ft.	..	Flooring with 4" stone-jelly concrete well rammed and plastered with cement ½" thick.	100 sq. ft.
110 "	..	Painting with chocolate silicate paint, two coats	100 "

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput Division.

Madras, 11th March 1916.

AUCTION OF MATERIALS AT ST. THOMAS' MOUNT.

NOTICE is hereby given that the materials of the building known as Reserve Inspector's quarters will be offered for sale by public auction at the premises on Saturday the 15th day of April 1916 commencing at 3-30 p.m. subject to the following conditions :—

(1) The materials sold will consist of all those in the roof and walls of the building and the outhouses up to floor level. The floor and the materials below floor level are not included in the sale. Four windows and two doors in the main building which will be distinctly marked at the time of the sale and removed before the building is handed over to the purchaser and are not included in the sale.

(2) Persons wishing to bid should, before the commencement of sale, deposit a sum of Rs. 50 which will be returned to unsuccessful bidders at the end of the sale.

(3) The sale will be subject to confirmation by the Executive Engineer, Chingleput division. The successful bidder should further deposit half the amount of the purchase money, failing which, the amount deposited by him at the commencement of the sale will be forfeited to Government and the materials of the Reserve Inspector's quarters will be resold at his risk and any loss arising on the resale will be recovered from him. He will be liable for any loss that may be incurred by the resale, but will not be entitled to the profits, if any. The amounts deposited will be returned to the successful bidder if the sale is not approved by the said Executive Engineer.

(4) The confirmation or otherwise of the sale will be communicated by the said Executive Engineer to the successful bidder within ten days of the sale and he should, within a week of such communication, pay the balance of the purchase money and a further sum of Rs. 100 which will be returned to him on the fulfilment of the following conditions. The said Reserve Inspector's quarters shall be demolished up to basement level and all materials shall be removed from the site within two months from the date on which the said quarters are put into his possession by the Sub Divisional Officer, St. Thomas' Mount, and the place cleared of all rubbish and possession of the land given back to the Sub-Divisional Officer for the time being of Saint Thomas Mount. If any materials of the quarters are not removed within the said period of two months the same shall be forfeited to Government. If the balance of the purchase money is not paid within the prescribed time, the property will be resold at the risk of the purchaser and the loss incurred by such resale will be recovered from the amounts deposited by him.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput Division.

Madras, 1st March 1916.

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SUPPLY OF MATERIALS FOR THE CHINGLEPUT WATER-WORKS.

In continuation of this office Tender Notice No. 208-G/257, dated 13th March 1916, the following details of materials required for the item "Rough stone" for coursed rubble are noted below :—

Serial number.	As per tender notice No. 208-G/257, dated 13th March 1916.	Quantity.	Serial number.	Details of materials required now.	Quantity.
		C. yr.			C. yr.
1	Roughstone for coursed rubble not less than 2' 6" long.	1,300	1	Roughstone for coursed rubble—Voussoirs not less than 3' long for a well 8' diameter and 2' thick. The width of stones being about 18" on one side and 16" on the other.	1,300
2	Roughstone for coursed rubble not less than 1' 9" long.	250	2	Roughstone for coursed rubble—Voussoirs of not less than 2' 9" long for a well of 8' diameter and 2' thick.	250
3	Roughstone for coursed rubble	10,000	3	Roughstone for coursed rubble—Voussoirs not less than 2 long for a well of 8' diameter and 2' thick.	1,300
			4	Roughstone for coursed rubble—Voussoirs of not less than 1' 9" long for a well of 8' diameter and 2' thick.	250
			5	Any other	8,000

Madras, 15th March 1916.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput division.

AUCTION SALE OF FOREST PRODUCE.

THE forest produce detailed below will be sold in public auction for the period ending 31st March 1917 on 10th April 1916 at Cocanada by the District Forest Officer, Lower Godavari, subject to the conditions mentioned below.

The sales will be continued after the above date if not finished on that date. The District Forest Officer may either club two or more items entered in the list if he considers necessary at the time of sale, and treat them as one item for sale, or split up any item into parts.

2. No person will be allowed to bid at the auction unless he has previously deposited a sum of Rs. 100 and in the case of produce to be cut departmentally Rs. 150 as earnest money. A fresh deposit of Rs. 100 should be made in respect of each subsequent item for which a person wishes to bid in case he is the highest bidder of more than one item. The District Forest Officer may at his discretion reduce the amount of deposit in any case. Every person who has furnished the above deposit shall further produce a certificate as to his solvency duly signed by the Tahsildar or Deputy Tahsildar within whose jurisdiction such person usually resides or owns property, before he will be permitted to bid. The Forest Officer may however exempt at his discretion any person from the production of the above certificate. The District Forest Officer may also decline to accept the deposit of contractors whose work in the past has been found unsatisfactory. No person will be allowed to bid for another or for himself and another jointly unless he holds a power of attorney duly executed in his favour, authorising him to bid on behalf of such other person. The deposits of all unsuccessful bidders will be returned to them soon after the sales are finished while those of the successful bidders will be retained. In case of any dispute relating to the sale, etc., the District Forest Officer's decision shall be final.

3. The District Forest Officer reserves to himself the right of rejecting any bid including the highest bid without assigning any reasons for so doing.

4. The sale list shall be signed by the highest bidder of every item immediately after the sale is knocked down to his name which will be tantamount to a certificate that he has read and understood the terms of the sale notice and that he agrees to abide by them.

5. The highest bidder of every item must deposit with the District Forest Officer immediately after the close of the sale 25 per cent. of the sale amount less the earnest money deposited by him under paragraph 2 supra. The whole amount will be credited towards the first instalment of the sale amount. In the case of sales the highest bid of which does not exceed Rs. 500 the full sale amount must be paid immediately after the close of the sale.

6. The highest bidder should deposit in the Postal Savings Bank immediately after confirmation of the sale 25 per cent. of the sale amount subject to a maximum of Rs. 1,000 as security for the due fulfilment of his contract. An agreement registered at his cost, shall be executed by every successful bidder within fourteen days from the date of confirmation of the sale in the form which will be supplied to him at the District Forest Office. Unless and until the security deposit is furnished and the agreement executed as above, no contractor will be allowed to commence work in respect of his contract.

7. In case the successful bidder of any item fails to pay the sale amount in accordance with paragraph 5 or to furnish the security deposit and execute the agreement referred to in paragraph 6 above the items will be sold at the risk and loss of such bidder, who will not only forfeit any deposits already furnished by him but will also be liable for the loss, if any, accruing by the resale. He will not be entitled to the profit, if any, that may result from the resale.

8. All lease amounts must be paid by the contractors in four equal instalments on or before the dates given below into any Government Treasury in the Lower Godavari Forest Division and the treasury challan sent to the range officers concerned. Interest at 9 per cent per annum shall be paid by the contractor on all instalments in arrears in addition to which the contractor shall be liable on failure to

pay any one of the instalments on the due date to have this contract cancelled by the District Forest Officer:—

1st instalment	..	Before execution of the agreement or 20th April 1916,
2nd instalment	..	1st September 1916.
3rd instalment	..	1st December 1916.
4th instalment	..	1st February 1917.

Provided that the extent cut as per conditions of working laid down in the agreement does not exceed ¼ of total area before the second, ½ before the 3rd and ¾ before payment of the fourth instalment.

9. Intending bidders may obtain at any time further particulars regarding the sales at the District Forest office.

10. The area or quantity of produce shown against the coupes in the accompanying list is only approximate and intending bidders are advised to examine the coupes themselves.

11. In the event of any infringement on the part of the successful bidder of any or all of the above mentioned conditions, the said successful bidder shall be liable—

(1) to have the lease forthwith cancelled,
(2) to have his deposit forfeited,
(3) to have all the produce cut but not within the leased area confiscated, and
(4) to have the wood resold at his risk and loss.

In the event of non-recovery by the aforesaid means—

(1) of any portion of the consideration for the lease or
(2) of any damage sustained by the District Forest Officer, by reason of a breach by the successful bidder of any of the aforesaid conditions or by reason of any wrongful act on his part, it shall be lawful to recover from the contractor the portion and damages aforesaid in accordance with the law for the time being in force for the recovery of arrears of land revenue.

List of coupes to be worked out for 1916–1917.

FUEL COUPES.

Name of reserve.	Number of coupe.	Acs. Area.
Rajahmundry range.		
1. Kogida Reserve, compartment IV	Coupe I	103
2. Malleveram, compartment II	„ I	750
3. Coringa Reserve	„ I A	121·25
Do.	„ 26 A	121·25
Do.	„ 35 A	121·25
Do.	„ 15 A	121·25
Do.	„ 8 A	121·25
4 Kantikoppa Reserve A	„ VII	279
Do. do. B	„ VII	517
5. Do. Casuarina plantation	„ VI (final felling)	38
6. Do. do.	„ VII (do.)	38
7. Do. do.	„ VIII (2nd thinning)	38
8. Do. do.	„ XIII (clearing)	38
9. Do. do.	„ VIII to XII all over the area (removal of dead trees).	....
Peddapur range.		
10. Pedagarragi	Coupe I	381
11. Jaddangi	„ I	367
12 Lingamparti	„ II	252
Polavaram range.		
13. Kopalli	Coupe II	400
14. Papikonda	„ IV	43
15. Merlagudem	„ II	400
16. Darbhagudem	„ I	503
Gokavaram range.		
17. Veerabhadrapuram	Fuel III	432
18. Singampalli	Coupe I	628
BAMBOOS AND DEAD WOOD COUPES.		
Rajahmundry range.		
19. Tirumalayapalem	Coupe I	670
20. Do. (dead-wood)	„ I	670
Peddapur range.		
21. Annavaram	Coupe II	1,500
22. Vetangi	„ I	940
Polavaram range.		
23. Kopalli	Coupe III	2,900
24. Kovvada—B I	„ II	2,900
25. Kopalli (dead-wood)	„ III	2,900
26. Kovvada—B I (do.)	„ II	2,900
Gokavaram range.		
27. Lakkonda (bamboos)	Coupe III	744

N.B.—None but those who have previously pre-paid solvency certificate from the proper authority as required by condition 2 of the sale notice are entitled to bid at the auction sales.

F. A. SEAGER,
District Forest Officer, Lower Godavari.

Cocanada, 20th January 1916.

ABKARI NOTICE

RESALE OF FOREIGN LIQUOR TAVERNS FOR THE YEAR 1916–17.

In consequence of the enhancement of the duty on foreign liquor and beer, ordered subsequent to the sales of taverns on the 23rd February 1916, a resale of all the ten taverns in the city will be held by the Collector of Madras at his office on Monday the 27th March 1916 at 12 noon.

S. P. RICE,
Collector.

Madras, 15th March 1916

MADRAS STATIONERY DEPARTMENT.

TENDERS FOR THE SUPPLY OF STATIONERY ARTICLES, ETC.

SEALED tenders for the supply of all or any of the undermentioned articles of Indian manufacture during the official year 1916–1917 will be received by the Superintendent of Stationery up to 12 noon on Thursday the 30th March 1916:—

	Description.	Probable quantity required for the year.	
1.	Ink powder, black, in packets, to yield 12 ounces of ink	Doz.	10,000
2.	Ink, black, registration, in white quart bottles containing 40 oz. each	Jars	8,500
3.	Ink, powder, red, in packets, to make one quart of 40 oz. of ink each	Packets	10,000
4.	Penknives, desk	Doz.	300
5.	Scissors, large	,,	20
6.	Do. small	,,	12
7.	Silk thread in skeins of 1 tola each	Skeins.	250
8.	Nails for packing, Europe, of assorted	Lb.	1,200
9.	Gum	,,	28,000
10.	Postal scales without weights	No.	120
11.	Ounce weights (sets of 8, 4, 2, 1 ounce weights)	Sets	120
12.	Tola weights (sets of 20, 10, 5, 4, 2, 1 tola weights)	,,	120
13.	Blue drill	Yds.	600
14.	Dull ink bottles	Nos.	1,000
15.	Rubber roller for thumb impression (The rubber tubing required for rollers will be provided by the Stationery office.)	,,	400

GENERAL CONDITIONS.

Tenders should be superscribed "Tenders for stationery articles, etc." and should specify the rates at which the tenderers undertake to supply the articles at the Stationery office, Madras. They should be accompanied by a deposit of 5 per cent. on the value of the tender. The deposit should be remitted into the Bank of Madras and the Bank's receipt attached to the tender. No money will be accepted.

2. Samples of articles to be supplied should invariably accompany the tender, they should be distinctly described and marked with the name of the tenderer on labels attached to them. Standard samples of articles may be inspected at the Stationery office.

3. Inks (items 1, 2 and 3) tendered should be of the finest quality. Six sample packets to Nos. 1 and 3 and one quart bottle in No. 2 should accompany tenders.

4. An examination fee of Rs. 10 should accompany each sample of ink or ink powder and a fee of one rupee should be sent with each sample of postal scales or set of weights.

5. In the event of a tenderer withdrawing his tender before acceptance his tender deposit will be forfeited to Government.

6. The successful tenderer will be required to deposit as security 10 per cent. of the value of his tender together with the necessary stamp duty and to sign a contract bond (form of which can be seen at the office) within fifteen days from the date of his being informed of the acceptance of his tender. In case of failure, his deposit of 5 per cent delivered with the tender will be forfeited and his tender considered to be cancelled.

7. The actual quantities required will be intimated to the contractor from time to time and should be delivered at the cost and risk of the contractor at the Stationery office, Madras, punctually on the dates fixed in the orders issued, failing which the terms of the contract bond will be strictly enforced.

8. The Superintendent of Stationery reserves to himself the right of rejecting any tender without assigning any reason for so doing.

9. Forms of tender and any further information can be obtained on application to the Stationery office on any office day between the hours of 11 a.m. and 5 p.m.

S. P. RICE,
Superintendent of Stationery.

Madras, 10th March 1916.

SALE OF INLAND SINGLE AND REPLY POST CARDS IN SHEETS.

Inland post cards (single and reply) in sheets will be available for sale to the public from the 1st May 1916. A sheet contains 28 post cards in the case of the single cards and 12 cards in that of the reply cards. These sheets will be found useful by Railway Companies and business firms for printing notices and advertisements on, as they can be cut into single and reply post cards after printing. For the present, post-cards in sheets will be available on application to the Presidency Postmaster of Madras. The face value of the impressed stamp alone will be charged for; but not less than 120 sheets can be sold at one time.

S. P. RICE,
Superintendent of Stamps.

Madras, 16th March 1916.

TENDERS FOR SUPPLY OF MATERIALS FOR THE CHINGLEPUT WATER-WORKS.

TENDERS are invited for the supply of the following materials required for the Chinglepat Water-works before the end of 15th April 1916:—

At the site of head-works.

Description.	Unit for calculation.
Hand broken stone, broken to ½" gauge	800 c. ft.
Do do. ¾" do	3,700 ,,
Do. do. 1" do.	1,500 ,,
Do. do. 1½" do.	500 ,,
Do. do. 2" do.	250 ,,
Rough stone for coursed rubble not less than 2' long	1,200 ,,
Do. do. 1'–6" long ..	250 ,,
Broken stone broken to 1½" to 2" gauge	4,000 ,,
Rough stone for coursed rubble	10,000 ,,
Caddapah slabs 2" thick	1,200 s. ft.
At the site of the Service Reservoir—	
Broken stone 1½" to 2" gauge	1,500 sq. ft.
Rough stone for coursed rubble	30,000 ,,

Cut granite stones—

8 × 2' 0" × 2' 0" × 0' 6"	4 × 4' 6" × 4' 6" × 0' 6"
8 × 1' 6" × 1' 6" × 0' 6"	14 × 3' 6" × 1' 0" × 0' 6"
7 × 1' 0" × 1' 0" × 0' 6"	9 × 6' 6" × 1' 6" × 0' 6"

Madras, 11th March 1916.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chinglepat Division.

TANJORE CHANK FISHERY.

TENDERS are invited for the purchase of the balance of chanks to be received from the lessee of the Tanjore Chank Fishery for the fishery years (or seasons) 1916–17 and 1917–18 after deduction of 12,000 which have already been sold. Also for the whole amount of shells to be received from the lessee for the year 1918–19. Each fishery year will begin upon 1st March and end upon 28th February of the following calander year.

2. The quantities available for 1916–17 and 1917–18 should be 80,000 in each year; for 1918–19 it should be 42,000 shells. These numbers are dependent, however, upon the due fulfilment of their contracts by the past and present lessees, and Government give no guarantee as to the quantities that will be available for delivery. No claim for short delivery can therefore be entertained. Every effort, however, will be made to ensure the proper fulfilment of their contracts by the lessee, upon this will depend the proper delivery of the quantities above named.

3. A deposit of Rs. 100 must accompany every tender sent in. The amounts thus paid will be returned to the unsuccessful tenderers as soon as one tender has been accepted.

4. The successful tenderer shall deposit with the undersigned a further sum of Rs. 400 as additional security for the due fulfilment of his contract, to be paid within fourteen days from the receipt of notice that his tender has been accepted.

5. Delivery of the shells shall be made at Negapatam $\frac{\text{and}}{\text{or}}$ at Caddalore at seller's option.

6. The minimum size of the shells supplied shall be of a nominal diameter of 2½ inches as measured by a circular opening of this size in a gauge board, but no guarantee can be given and the shells must be taken as they are offered. Every endeavour will be made to ensure that the shells be of satisfactory average size.

7. Sealed tenders for these shells must be addressed to the Superintendent of Pearl and Chank Fisheries, Tuticorin, and bear the words "Tanjore Chank Tender" on the outside.

8. The latest date for receiving tenders will be 20th April 1916.

9. Further particulars if needed may be obtained upon application to the undersigned.

J. HORNELL,
Superintendent, Pearl and Chank Fisheries.

Tuticorin, 14th March 1916.

SALE OF THETTUPET SHELL AREA.

NOTICE is hereby given that the exclusive right of excavating shells in the waste lands of the undermentioned survey numbers comprising the Thettupet shell area of the Tada Circle will be sold by public auction by the Assistant Commissioner, Salt, Abkari and Customs Department, Nellore Subdivision, at the upset price noted in the schedule at the office of the Inspector, Tada Circle, Tada, on Saturday the 1st April 1916 at 12 noon.

2. The lease will commence from 6th April 1916 and terminate on 5th March 1917 covering a period of eleven months. The amount of bid which will be subject to the approval of the Deputy Commissioner, Northern Division, will be for the above period.

3. A deposit of one-third of the upset price must be made by each intending bidder previous to bidding and it will be received by the Inspector, Tada Circle, at any time during office hours within three days previous to date of sale.

4. No person will be allowed to bid for another unless he holds a power of attorney from him. Such facts should be brought to the notice of the selling officer at the time of auction sale.

5. The selling officer may, for valid reasons, refuse to accept any bid, and in cases of dispute, his decision shall be final, if for any reason the highest bid is rejected, the selling officer may at his discretion either accept the next highest bid or commence the auction again.

6. The final acceptance of bid shall rest with the Deputy Commissioner, Northern Division, who reserves to himself the right to accept or reject any bid at his discretion

7. The deposits made by the unsuccessful bidders will be returned soon after the auction sales are over.

8. As the auction proceeds, each successful bidder shall at once if so required by the selling officer or otherwise at the close of the days shall make such further deposits as the selling officer may require should he fail to do so the deposit made by him under condition 3 supra will be forfeited and the shell pits will be put up to auction again or otherwise disposed of as the Deputy Commissioner may determine and the defaulter may be debarred from bidding at any subsequent sale of shell pits by the Deputy Commissioner.

9. On the acceptance of the bid the successful bidder will be required to enter into an agreement within a week for the due performance of his contract and pay one tenth of the auction amount to the Assistant Commissioner, Nellore Sub-division, or any officer nominated by him should the bidder fail to do so, the deposits made by him under conditions 3 and 8 supra will be forfeited and the shell pits will be sold or otherwise disposed of as the Deputy Commissioner may determine. Results thus effected will be at the risk of the defaulting bidder who will forfeit all gain and in the event of a loss will be required to make good the deficiency between the amount payable under the terms of the original sale and that payable by the successful bidder at the result

10. A copy of the form of agreement in form A-119 to be executed by the successful bidder within a fortnight from the date of receipt of the order accepting the bid can be seen at the office of the Inspector, Tada Circle. In default of this, the total amount deposited by the bidder will be forfeited to Government.

11. All the conditions of the agreement will be strictly enforced. If the bidder entertains any doubts, regarding any, he may apply to the Inspector, Tada Circle, and have his doubts cleared either before or at the time of auction sale. No notice will be taken of any subsequent representation.

12. Any further details may be obtained from the office of the Assistant Commissioner, Salt, Abkari and Customs Department, Nellore Sub-division, Nellore.

SCHEDULE of shell pit area to be leased out.

Circle.	Taluk.	Village.	Survey number.	Area.	Boundaries. North.	East.	South	West.	Upset price.	Date, time and place of auction.
				Acs.						
Tada.	Gudur.	The Inpet hamlet of Pulmoriheppam.	2	3·61	Pallicat lake.	Old Buckingham canal.	281 ..	Pallicat lake.	Rs. 4,000 (Rupees four thousand only)	Saturday, the 1st April 1916, at Tada at 12 noon.
			261	1·81	S. No. 2 ..	De	Pallicat lake	De		
			280	4·64	S. No. 281 ..	277, 278, 279 ..	De	281 ..		
			282	15·43	Pallicat lake, 283	297 .	281 ..	2 ..		
			307	16·82	282 ..	308 to 310 ..	279 ..	282 ..		
			278	10 28	307 ..	308	280, 271, 272, 278	280 ..		
			283	7 07	284, 294 ..	305 ..	282 ..	Lake.		
			284	5 02	285 ..	294 ..	283 ..	Do.		
			285	4 06	286 ..	294 ..	284 ..	Do.		
			286	3 03	287, 294 ..	294 ..	285 ..	Do.		
			287	4 07	288, 294 ..	294 ..	286 ..	Do.		
			288	4 13	289, 294 ..	294 ..	287 Pallicat lake.	Do.		
			289	3 25	294 ..	294 ..	290 do.	Do. & 290		
			290	2 74	294 ..	294 ..	289 do.	Lake.		
			291	2 80	292, 294 ..	294 ..	290 do.	Do.		
			292	2 05	293 ..	294 ..	291 do.	Do		
			293	5 20	329 & 295 ..	295 & 294 ..	292 ..	Do.		
			329	0 32	Lake & Buckingham canal.	328 ..	293 & Pallicat lake.	Do.		
			294	59 10	Buckingham canal	295, 297 to 304.	283 to 291 ..	284 to 292.		
				197·19						

NOTE.—The survey numbers comprise so much of the foreshore as belongs to Government.

Office of the Assistant Commissioner, Salt, Abkari and Customs Department, Nellore Sub-div., 14th March 1916.

M. VENKATARAMA AYYAR,
Assistant Commissioner.

SALE OF THE OCCUPANCY RIGHT IN WASTE LANDS.

NOTICE No. 8 OF 1916-17 OF THE DISTRICT OF THE NILGIRIS.

Notice is hereby given that the occupancy right in lands hereunder specified will be disposed of by auction at the Collector's office at Ootacamund by the Deputy Collector (under the rules for the disposal of waste lands published by notification at page 797 of the *Fort St. George Gazette*, dated 22nd May 1900, and embodied in Part I of Standing Order No. 20), subject to annual payment of assessment as specified below to the highest bidder above the upset price or prices enumerated in the following schedule at 12 o'clock on the following days of June 1916 or on such other date to which the sale may be duly adjourned :—

Lots 1 to 11 relating to Coonoor taluk on Tuesday the 6th June 1916.
Lots 12 to 24 relating to Ootacamund taluk on Tuesday the 13th June 1916.

Schedule of lands to be sold.

Number of lot	Name, if any, and boundaries.	Approximate extent.	Initial annual assessment (and jamabandi in the Wynaad).	Upset price
		Acs.	Rs. A. P.	Rs. A. P.
	The Nilgiri district, Coonoor taluk, Kotagiri village.			
1	S. No. 382-A—North, S. Nos. 174-A, 179 A, 188-A, east, S. Nos. 171-A and 188-A, south, S. Nos. 177-A and 189-A; west, road	11·43	5 11 10	8 8 0*
2	Portion of S. No. 386-A (new S. No. 391)—North, S. No. 386-A; east, S. No. 393-A; south, S. No. 20 A; west, S. No. 13-A.	0·5	0 0 6	1 8 0
3	Portion of S. No. 374-D—North, S. No. 69-D; east, S. No. 109-C; south, S. No. 78-D; west, river and road.	5·00	2 3 0	5 3 3*
4	Portion of S. No. 551-1 H, North, S. No. 551-1 E, east, south and west, road	2·00	1 0 0	1 8 0
5	S. No. 76-A—North, S. No. 16-A, east, S. Nos. 17-A and 25 A, south, S. No. 388-A, west S. Nos 27-A and 28-A.	1·71	0 14 2	1 8 0
	Kidaad village.			
6	S. Nos 52-A and 53-A—North, S. Nos. 2, 58, 58-B and 58; east, S. No. 57; south, S. Nos 53-B and 59; west S. No. 48.	66·29	32 0 1	44 0 0
	Adigratti village.			
7	Portion of S. No. 873-K—North, S. No. 875-K, east, S. No. 796-A, south, S. No. 822; west, S. No. 833.	13·00	5 0 3	8 12 0
	Pelathalai village			
8	S. No. 388-1—North, S. Nos 384 and 383 A to C; east, S. Nos. 387-A and 395-A, south, S. No. 388-A/2, west, S Nos. 393 and 392	25·52	13 13 1	32 8 0*
	Portion of S. No. 383-A—North, S. No. 388-A; east, S. Nos. 389, 381 A, 379, 404, 380, 391, 382 and 426, south, S. Nos. 385, 384-A and 426; west, S. Nos. 385-A, 384-A, 387-A, 386-A, B and 385.	36·27	18 2 2	
	Jakatta'a village.			
9	S. No. 214—North, S. No. 215, east, S. No. 217, south and west, S. No. 213.	1·38	0 0 11	1 8 0
	Todapalli village.			
10	Portion of S. No. 105—North, S. Nos. 103 and 143; east, S. No. part of 104; south, S. No. 109; west, S. No. 109-B.	6·00	2 8 0	3 0 0*
	Bedagala village.			
11	S. No. 283-A—North, S. Nos. 283-A and 282, east, S. No. 281, south S. Nos. 284 and 280; west, S. No. 283-B.	8·74	2 13 11	3 8 0
	Ootacamund taluk, Kapuchi village.			
12	Portion of S. No. 150-B/3-A.—North, S. No. 149-B/3-A (portion); east, S. No. 138-A; south, S No 150-B/3-B; west, S. No. 150-B/3-A (portion).	1·50	0 12 0	1 8 0
13	Portion of S. No. 150 B-3-1—North, S No 150 B-3-A (portion), east, S No. 150 B-3-B, south, S. Nos. 151 and 152; west, S No. 150 B-3-A (portion).	2·00	1 0 0	1 8 0
	Bikketti village.			
14	S. No. 101-C—North, Mulligur village boundary; east, S. No 121-E, south, S. No. 104, west, S. No. 105.	3·35	2 11 0	3 0 0
15	S. No. 293 .North, Mullundah village boundary; east, Mullundah village boundary, south, S. No. 300, west, S. No. 289-A.	2·90	1 7 8	2 0 0*
16	S. No. 80-A part (new) S. No. 316—North, S. No. 80-A, east S. Nos 14 and 6-B/2; south, S Nos. 14-B/3 and 15; west, S. Nos 80-A/3-A and 80-A/12.	0·45	3 3 7	3 4 0
17	S. No. 290-E—North, S. No 290-D; east, S. No. 311, south, S. Nos. 304 and 306, west, S. No. 310-A.	3·00	4 8 0	5 8 0

* Plus cost of lease.

Number of lot.	Name, if any, and boundaries.	Approximate extent.	Initial annual assessment (and jamabandy as in the Wynaad).	Upset price
	The Nilgiri district. Government taluk, Kilkmadai village.	Acs.	Rs. A. P.	Rs. A. P.
18	Portion of S. No. 215—North, Kulakola village; east, S. No. 242; south, S. No. 215-1; west S. No. 216	0·00	2 8 0	3 0 0*
19	S. No. 229-A/3—North, S. Nos. 229-A/2, 227 and 278; east, S. Nos. 278 and 277; south S. Nos. 229-E, 278, 272 and 271; west, S. Nos. 231 and 233.	1·32	2 10 7	4 0 0
20	Portion of S. No. 210—North, Kulakola village, east, S. No. 219, south, S. No. [231]; west, S. No. 208.	2·00	1 0 0	1 8 0*
	Kulakki village.			
21	S. No. 208-1—North and east, S. No. 208; south, S. No. 206; west, S. No. 205.	0·80	2 6 8	3 0 0*
	Kilvattam village.			
22	Portions of S. Nos.—			
	146	0·60	2 0 0	
	147	12·00	20 0 0	
	150	11·00	8 8 0	
	152	10·00	6 0 0	
	Full fields—			
	130-A	61·43	30 11 0	
	148	5·82	2 14 7	101-8-0*
	161-A/2	61·16	17 1 8	
	161-A/3	2·05	1 0 8	
	161-A/4	0·17	1 11 0	
	161-A/5	32·63	10 5 0	
	161-A/6	1·16	0 5 8	
	161-B/1	63·16	11 9 8	
	North, S. Nos. 134, 128 and 130; east, S. Nos. 283, 284, 286 and 130; south, portions of S. Nos. 146, 147, 149, 150, 161 and 152; west, S. Nos. 162, 160 and 164.			
23	S. No. 291-A part—North, S. No. 296-A; east, S. No. 291-A; south, S. No. 291-D; west, S. No. 227.	4·00	2 0 0	2 8 0
24	S. No. 294-A (part)—North, S. No. 294 G; east, S. No. 294-G, E; south, S. No. 294-D; west, S. No. 296.	2·00	1 0 0	1 8 0

* Plus cost of trees.

2. The assessment on the said land shall be liable to periodical revision in the same manner as that on ordinary ryotwari land, but no portion of the land will, at any time, be assessed at a rate higher than the appropriate dry, wet or garden rate for such land under the general scheme of settlement for the taluk in which the land is situated.

3. Government reserves to itself all gold and other minerals, coal and stone or rock containing or supposed to contain gold or other minerals, and coal known to exist or which may, at any time hereafter, be discovered on, in, or under the said lands or any part thereof, together with full and free liberty and right of ingress, egress and regress by nearest way at all times for Government servants, agents and workmen, and all persons duly authorized by Government in and upon the said lands, and either with or without horses and other cattle, carts, waggons, and other carriages and to erect on the said lands and use any engines and machinery for the purpose of searching for, working, getting and carrying away such gold and other minerals and coal and also to sink, drive, make and use upon the said lands, mines, pits, shafts, drifts, adits, air-courses and water-courses, and to use all water which may be lifted or raised from the same; also to appropriate and use any part of the surfaces of the said lands for placing thereon the minerals, waste, rubbish and other substances got from such mines, and generally to do all acts and things necessary or proper for working and getting such gold and other minerals and coal and rendering same merchantable, Government paying or rendering compensation to the purchaser, his heirs, representatives and assigns for all damage he or they shall sustain by reason of the exercise of such right of way or by the erection and use of any such engines, machinery, or works or the exercise of all or any of such rights.

3. (a) The Government also reserve to themselves the right to control and regulate at their absolute discretion, the collection, retention, and distribution of the water in or under the said lands or any part thereof, of all rivers and streams flowing in natural channels and of natural lakes and ponds or of the water flowing, collected, retained or distributed, in, or by any channel or other work constructed at the public expense and in particular to interrupt or make material alterations in the quantity, quality, direction, force or temperature of the said water and to cut off, stop and hinder the whole or any portion of the supply of the said water without being liable in any case to pay compensation for so doing.

4. All existing and customary rights of Government and of the public in all existing roads and paths and in streams of water in the land shall be reserved.

5. All parties having claims on the said lands incompatible with the sale as herein notified are hereby required to prefer their claims on or before the day aforesaid to the undersigned.

The sale will be stopped or postponed as the case may require—

(1) If the applicant fails to deposit the charges for survey and demarcation of the lands where such survey or demarcation is necessary.

(2) If the application has been withdrawn by the applicant and the Collector decides in the public interests not to proceed with the sale.

(3) If the survey and demarcation of the lands have not been completed.

(4) If the sale has been ascertained to be objectionable on public grounds.

(5) If any claim of private ownership or exclusive occupancy or of any other right incompatible with the disposal of the lands under these rules has been preferred and is pending or is established.

Conditions of Sale.

The sale will be made subject to the following conditions:—

1. That the highest bidder above the upset price shall be the purchaser of the lot; and if any dispute arise between two or more bidders at the same price, the lot shall be immediately put up again at the last preceding undisputed bidding and re-sold.

2. That immediately after the lot is knocked down the purchaser thereof shall pay to the Collector or the officer authorized by him to conduct the sale a deposit of Rs. 10 per centum in part payment of his purchase-money and shall, at the same time, sign an acknowledgment in Form Y.

3 That the purchaser shall, within 30 days from the day of sale, pay to the Collector the residue of his purchase-money, and shall thereupon receive a patta for the premises in Form Z.

4. That every person desirous of becoming a purchaser is to satisfy himself as to the identity and correct description of the property and the measurement and boundaries of the premises previous to the sale, as, by having the lot knocked down to him, the purchaser thereof shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises, as well as to any other error whatever in the particulars of the property.

5. That if from any cause whatever the purchase shall not be completed by the 30th day from the day of sale, then the purchaser shall pay to the Collector interest at the rate of Rs. 1½ per cent. per annum on the remainder of his purchase-money from the day of sale until the purchase shall be completed, without prejudice nevertheless to the right of re-sale reserved by the following condition, provided, however, that the whole of the purchase-money with interest shall be paid within one year from the date of sale.

6 That if the purchaser shall neglect or refuse to comply with the above conditions or any of them, his deposit money shall be forfeited, and retained by Government, and the Government shall be at liberty to re-sell the lot either by public auction or private contract without the necessity of previously granting a patta to the purchaser; and the deficiency, if any, arising from such re-sale, together with all expenses attending it, shall be made good by the purchaser at the present sale who shall so neglect or refuse as and for liquidated damages.

7 That the assessment on the land shall be paid from fasli 1326, i.e., from 1st July 1916.

8 That the land shall not be sold to any one other than a British subject except with the sanction of the Board of Revenue.

The Nilgiri Collector's Office, Ootacamund.
23rd February 1916.

M. YOUNG,
Collector.

RECOVERY OF WRECKS.

Notice is hereby given under section 78 of the Act VII of 1880 undermentioned property has been salved within the limits of the port of Kilakarai and all claims thereto must be proved and proved within (6) six months from this notification before the Port Conservator, Kilakarai:—

Description.	Date of recovery.	Place of recovery.
A wooden canoe measuring 18 feet 10 inches long 3 feet 2½ inches high 2 feet 2½ inches broad.	14th November 1915 at 4-30 P.M.	Recovered in the sea near Appa Dewe.

இதன் 1880-ம் ஆண்டின் 7-வது சட்டம் 78-வது செகரணத்தை அனுசரித்து மாற்ற வேண்டிய சொத்து கீழ்க்கண்ட கடல் எல்லைக்குட்பட்ட இராமநாதபுரம் மாவட்டத்தில் கிடைத்ததாகவும் அதற்கு சொந்தமானவர்கள் இந்த அறிவிப்பு ஏற்பட்ட ஆறு மாதத்திற்குள்ளாக துறைமுக பாதுகாவலரிடம் நிரூபிக்கவேண்டியது.

சாமான் விபரம்.	அகப்பட்ட தேதி	அகப்பட்ட இடம்.
ஒரு மரக்கலம், 16 அடி 10 அங்குல நீளம் 3 அடி 2½ அங்குல ஆழம் 2 அடி 2½ அங்குல அகலம்.	1915-ம் வருஷம் நவம்பர் மீ 14ம் தேதி 4½ மணிக்கு.	இராமேசுவரம் துறை முகத்தில் கடலில்.

Kilakarai Port,
24th February 1916.

V. SUBRAHMANYAM,
Port Conservator.

Notice is hereby given under section 6 of Act VII of 1880 that the undermentioned property has been salvaged within the limits of the port of Madras, and claimants should submit their claim within a week's time from the date of the circular and remove the articles claimed within the close of the month on payment of the salvage charge. Should they fail, the articles will be sold in the following month by the order of the Engineer, Port Trust, Madras.

Description of articles.	Mark.	Date of recovery.	Place of recovery.
Five flat iron bars	Nil	10th March 1916 ..	Within the Madras harbour
Nine fire bricks	.. ..	10th	
One cane basket containing shoe nails ..	No. 1 Madras ..	10th	
Two flat iron bars	Nil	12th	
One square iron bar	.. ..	12th	
One galvanized iron telegraph post ..	.. ..	12th	
One square iron axle	.. ..	12th	
One iron piece	.. ..	12th	
Twelve flat iron bars	.. ..	14th	
Ten flat iron bars	.. ..	16th	
One round iron bar	.. ..	16th	
Six flat iron bars	.. ..	17th	
Two square iron bars	.. ..	17th	

இதன் 1860-ஆம்ஆண்டு 7-வது சட்ட 16-வது சரத்தையடுத்து கொண்டுவரப்பட்ட பாசெஸ்டர் மாவட்ட சுகாதார உத்தரவுகளின் கீழ்ப்பிறப்பிக்கப்பட்ட வரிகள் வசூலிக்கப்படுகின்றன. அத்தகைய தனியார் பாதைகளைப்பற்றிய இந்த அறிவிப்பிற்கு ஏதாவது ஆட்சேபணை இருந்தால் அதை மார்ச்சு மாதம் 31-ந் தேதிக்குள் அந்த மாவட்டத்து பொதுத்தபால் அதிகாரியிடம் தெரிவிக்கவேண்டும். அந்த வேளைக்குள் எதுவும் பொருட் சேர்ப்பு இருக்கவில்லை எனில் அவை ஒப்புக்கொள்ளப்பட்டதாக கருதப்படும்.

வாசஸ்தலம் பேர்.	வகை.	தற்போது வரி வசூல்.	தற்போது நிலை.
5 தட்டை இறைப்பு எட்டினை ...	பட்டை	1916-ம் ஆண்டு வரைக்கு	
2 தட்டை எஞ்சின்	Chp.	Chp. 10 a..	
1 உருக்கு கொடுப்பினை எஞ்சின் ஒன்று.	No. 1 Madras	Chp. 10a..	
2 தட்டை இறைப்பு எட்டினை ..	பட்டை	Chp. 13 a..	உரிய காலத்தில் ஒப்படைக்கப்படும்.
1 எஞ்ச இறைப்பு எஞ்சி	Chp.	Chp. 13a..	
1 வாயுவில் தீர்த்தல்	Chp.	Chp. 13a..	
1 எஞ்ச இறைப்பு இரு	Chp.	Chp. 13a..	
1 இறைப்பு தண்ணி	Chp.	Chp. 13a..	
12 தட்டை இறைப்பு எட்டினை ..	Chp.	Chp. 14a..	
10 தட்டை இறைப்பு எட்டினை ..	Chp.	Chp. 16a..	
1 உருக்கு இறைப்பு எஞ்சி	Chp.	Chp. 15a..	
6 தட்டை இறைப்பு எட்டினை ..	Chp.	Chp. 17a..	
2 எஞ்ச இறைப்பு எஞ்சின	Chp.	Chp. 17a..	

Port Office, Madras,
18th March 1916.

A. S. BALFOUR, Commander, R.I.M.,
Deputy Conservator of the Port,
for Receiver of Wrecks for the Port of Madras.

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LIST No. II OF 1915, DATED 31ST DECEMBER 1915, OF ADDENDA ET CORRIGENDA TO LIST OF GENERAL RULES AND ORDERS. 3p. (1a.)
CODES—
MADRAS CODE, VOL. II, 4TH EDITION, 1916. Super-Royal 8vo. Cloth. Rs. 5 or 7s. (8a.)

VACANCIES.

WANTED ten qualified Sanitary Inspectors with Minor Sanitary Engineering qualification for the formation of a fourth Provincial Reserve Cholera party; appointment lasts till 1st April 1917; pay Rs. 45 per mensem.

Apply to "the Sanitary Commissioner, Madras".

W. A. JUSTICE, Major, I.M.S.,
Sanitary Commissioner for Madras.

Madras, 16th February 1916.

WANTED a peon for the office of the Administrator-General and Official Trustee of Madras Salary Rs. 10 per mensem. The service is under Government and is pensionable. Apply by letter enclosing copies (only) of testimonials to the undersigned.

C. E. ODGERS,
Administrator-General and Official Trustee.

Madras, 6th March 1916.

APPLICATIONS are invited from duly qualified candidates, with experience of irrigation works, for the post of Minor Irrigation Sub-Overseer on Rs. 30 in a temporary vacancy. The applications should be made before the 31st March 1916 with particulars as to age, qualifications and with testimonials if any.

G. F. PADDISON,
Collector.

Madura Collector's Office,
6th March 1916.

APPLICATIONS are invited for the typist's place on Rs. 20—1—25 in the Bellary District Forest office up to 25th March 1916. None need apply except persons who have passed the Government stenography grade in type-writing with some previous experience in any office which should be stated with copies of certificates, if any.

O. DE FEE THORNTON,
District Forest Officer.

Bellary, 8th March 1916.

WANTED a duly qualified Local Fund overseer for the Nilgiris on Rs. 30 + 25 fixed travelling allowance. The selected candidate will be on probation for six months.

M. YOUNG,
President.

The Nilgiri District Board's Office,
Ootacamund, 9th March 1916.

WANTED qualified medical graduates for appointment as first or second-class health officers in this Presidency.

QUALIFICATIONS.

1. *First-class health officers*—A medical qualification registerable under the British Medical Act and a British Diploma of Public Health.

2. *Second-class health officers*—A minimum qualification of L.M.&S. degree and a certificate of having undergone the special course of sanitary training in the Medical College, Madras.

PAY.

1. *First-class health officers*—Rs. 300—20—500 per mensem plus Rs. 25 conveyance allowance.

2. *Second-class health officers*—Rs. 100—10—300 per mensem plus Rs. 25 conveyance allowance.

Applications should contain the following particulars:—(1) Full name; (2) Nationality; (3) Age, (4) Medical and other qualifications; (5) Present occupation, pay, service (if any); (6) Vernacular known to read and write; (7) Present address and should be addressed to "The Sanitary Commissioner, Cathedral House, Cathedral Post, Madras", enclosing copies of certificates and other testimonials which will not be returned.

W. A. JUSTICE, Major, I.M.S.,
Sanitary Commissioner for Madras.

Madras, 17th March 1916.

APPLICATIONS are invited for the post of Manager of the Adoni municipality on a monthly salary of Rs. 80—4 (biennial)—100 from duly * qualified men. The applicants should state their age, nationality and educational and other qualifications and should send their applications so as to reach this office on or before the 31st instant.

Y. GOVINDA RAO,
Chairman.

Adoni Municipal Office,
17th March 1916.

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*(1) Account Test; (2) Translation (Telugu) Test; (3) Preference will be given to graduates.

PRIVATE ADVERTISEMENTS

On or after the 18th July 1916, I intend moving the High Court to be enrolled as a Vakil thereof

Mylapore, 1st March 1916. P. N. SUBRAHMANYA AYYAR.

On or after 15th April 1916 I intend moving the High Court to enrol me as a Vakil thereof.

Tellicherry, 18th March 1916. A. M. LAKSHMANAN.

On or after the 7th August 1916, I intend moving the High Court to enrol me as a Vakil thereof.

Vepery, 11th March 1916. K. V. RAMASWAMIENGAR.

LOST.

The Government Promissory Note No. M004366 of the 3 per cent loan of 1866-67 for Rs. 1,000 originally standing in the name of C. V. Venkataramana Aiyangar, the proprietor, by whom it was never endorsed to any other person having been lost, notice is hereby given that payment of the above note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security

Coimbatore, 25th February 1916. C. V. VENKATARAMANA AIYANGAR.

NOTICE.

LOUISA ELIZABETH RENNIE COCKERELL (DECEASED).

The Administrator of the estate and effects limited to the Presidency of Madras of Louisa Elizabeth Rennie Cockerell, late of 36, Westbourne Terrace in the County of Middlesex in England, but now deceased who died at 36, Westbourne Terrace aforesaid, on or about the first day of May 1915 being about to close the accounts of the deceased's estate, notice is hereby given that all creditors and other persons having claims or demands against the said estate are required to send particulars in writing of their claims or demands to the undersigned on or before the 15th day of April 1916 at the undermentioned address after which date the said Administrator will proceed to distribute the assets of the said deceased amongst the parties entitled thereto having regard only to the claims and demands of which he shall then have had notice and the said Administrator will not be liable for the assets of the said Louisa Elizabeth Rennie Cockerell deceased or any part thereof so distributed to any person or persons of whose claims or demands he shall not then have had notice.

HENRY BRIGHTWELL,
Administrator of the Estate of Louisa Elizabeth Rennie Cockerell (deceased).

High Court House, Madras, 9th March 1916.

NOTICE.

The Administrator-General of Madras hereby gives notice that he is administering from the 19th March 1916 the estate of Kuppuswami Ayyangar deceased, late of Madras, under letters of administration granted to him on the 18th February 1916 by the High Court of Madras and that all persons having claims against the said estate as creditors, next of kin, legatees or in any other manner whatsoever should prefer their claims to the said Administrator-General on or before the 13th April 1916 after which date he will proceed to make a distribution of the assets of the said estate and will recognise in such distribution only such claims as shall have previously been established to his satisfaction.

O. E. ODGERS,
Administrator-General of Madras.

Madras, 10th March 1916

NOTICE.

THE MADRAS EQUITABLE ASSURANCE SOCIETY.

Notice is hereby given that the Annual General Meeting of the Madras Equitable Assurance Society will be held on Wednesday the 29th March 1916 at 6 p.m. at the offices of the Secretaries and Treasurers, Messrs. Ramsay & Co., Ramsay's Buildings, Beach, Madras, for transacting the following business:—

(1) Adopting the Directors' report, and audited accounts for the year 1915 which have been certified as correct.
(2) Appointing Directors in the place of those who retire.
(3) Appointing an Auditor or Auditors, and fixing his or their remuneration.

(By order of the Board of Directors)

RAMSAY & CO.,
Secretaries and Treasurers.

Post Box No. 56, Madras, 14th March 1916.

IN THE MATTER OF THE PRODDATTUR COTTON COMPANY, LIMITED.

At an extraordinary general meeting of the above Company duly convened and held on the 6th December 1915 at No. 420, Sowcarpet, Madras, the following resolution was duly passed and at a subsequent extraordinary general meeting of the members of the said Company also duly convened and held at the same place, the same resolution was duly confirmed as a special resolution, viz:—

"Resolved that the resolution to wind up the Company passed at the extraordinary general meeting held on the 5th December 1915, be hereby confirmed and the same be communicated to the Registrar of Joint Stock Companies."

2. At such last mentioned meeting Mr. Ramjee Callianjee was appointed liquidator.

Notice is hereby given that a meeting of the creditors of the above Company which is being voluntarily wound up will be held at 420, Sowcarpet, on the 26th March 1916 and further notice is hereby given that the creditors of the above mentioned company are required on or before the 31st day of March 1916 to send their names to the undersigned who has been appointed the liquidator of the Company.

Sowcarpet, Madras,
17th March 1916.

RAMJEE CALLIANJEE,
Liquidator.

INSOLVENCY PETITIONS.

No. 2 of 1916 in the Court of the Temporary Subordinate Judge, Guntur.

Sriguri Venkatarulnam .. .. *Petitioner.*
Pandiri Veerama and thirteen others .. .. .. *Creditors.*

It is hereby given notice that the petitioner above named has applied to this Court for being adjudged an insolvent and that the petition stands posted for 5th April 1916.

Any creditor wishing to oppose the said petition may do so either by himself in person or by pleader on the said date.

Guntur, 15th March 1916.

T. NAGABHUSHANAM,
Pleader for petitioner.

No. 5 of 1916 in the Court of the Temporary Subordinate Judge, Guntur.

Notice is hereby given that Julakanti Mallish and Sobbish of Nekarikallu, Narasaropet taluk, have put in I.P. 5 of 1916 on the file of the Temporary Sub-Court and the creditors may put in objections on 22nd March 1916 which it is posted.

Guntur, 13th March 1916.

R. DEVAL RAJU,
Vakil for petitioners.

No. 6 of 1916 in the Court of the Temporary Subordinate Judge, Guntur.

Notice is hereby given that Julakanti Punnah of Nekarikallu, Narasaropet taluk, has put in I.P. 6 of 1916 on the file of the Temporary Sub-Court and the creditors may put in objections on 23rd March 1916 which it is posted.

Guntur, 13th March 1916.

R. DEVAL RAJU,
Vakil for petitioner.

No. 7 of 1916 in the Court of the Temporary Subordinate Judge, Guntur.

Notice is hereby given that the Insolvency Petition No. 7 of 1916 of Bhattiprolu Sankarayya of Guntur is posted to the 31st March for objections.

Guntur, 14th March 1916.

Y. SAMBASIVA SASTRI,
Vakil for petitioner.

No. 6 of 1916 in the Court of the District Judge, South Malabar.

Valtoti Aneamma's daughter Ammalu Amma .. .. .. *Petitioner,*
Kariakar Krishna Pattar's son Viraraghava Ayyar .. .. *Respondent.*

Notice is hereby given that the abovenamed petitioner has applied to this Court for adjudicating the respondent insolvent and the petition stands posted to the 27th April 1916.

District Court, South Malabar,
11th March 1916.

G. H. B. JACKSON,
District Judge.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 12.] MADRAS, TUESDAY EVENING, MARCH 21, 1916. [PRICE, 6 *pies.*

METEOROLOGICAL RESULTS

FROM THE MADRAS OBSERVATORY REGISTER.

1916.	Barometer reduced to 32°.	Thermometers. Corrected Daily Means. Dry.	Wet.	Observed Extremes. Max	Min.	Solar Heat in Vacuo. Maximum	Humidity.	Wind. Prevailing direction.	Daily velocity.	Depth of rain.	Cloudy sky	Bright sunshine.	General weather.
March.	Inches.	°	°	°	°	°	Cts		Miles	Inches	Cts	Hrs	
13th Mon	29·925	80 6	75·3	89 2	70 3	159 5	77	F.S.E.	117	..	30	8 6	Fine
14th Tues. ..	·936	79 3	74 7	89 0	70 8	151 0	80	F.S.E	92	..	8	8·6	Fe.
15th Wed. ..	·901	78 4	73 7	88 7	68 5	153 8	70	E by S	88	..	18	8·6	Do.
16th Thurs. ..	·901	78·4	73·7	85 8	67 5	152 2	80	E S E.	81	..	6	8·5	Do.
17th Fri. ..	·912	79·6	74 8	89 3	69·8	161 2	69	S.E by S	134	..	6	7·7	Fe.
18th Sat. ..	·899	80 2	76·2	89 7	72 2	161 2	82	S E by S.	146	..	6	8 6	Do.
19th Sun. ..	·873	80·6	76·6	90 1	70·3	163 1	84	S.S E.	108	..	6	8·2	Do

The Standard Barometer and Thermometers are read at 8 a.m., 10 a.m., 4 p.m. and 8 p.m., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the receiver of the Rain Gauge is two feet from the ground. The wind, rain and general weather registered are for the current Civil Day—from midnight to midnight.

The total quantity of rain collected since January 1st is 0·04 inch, the average due for the same period being 1·39 inches.

Madras Observatory, 20th March 1916.

R. LL. JONES,
Deputy Director.

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SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 12.] MADRAS, TUESDAY EVENING, MARCH 21, 1916. [Price, 6 *pies*.

MADRAS PORT TRUST.

MINUTES OF A BOARD MEETING, No. 25 OF 1915-16, HELD ON THE 3RD MARCH 1916.

PRESENT:

The Hon'ble Sir Francis J. E. Spring, K.C.I.E., *Chairman*.

Mr. O. W. E. Cotton, B.A., I.C.S.
Commander C. W. Shearme, R.I.M.
Mr. J. M. Lacey, A.M.I.C.E.
Mr. C. B. Simpson.
The Hon'ble Mr. G. Fraser.
Mr. R. Greenall.
Mr. H. P. M. Rao.
Mr. J. H. Thonger.
Khan Bahadur Muhammad Abdul Kaddus Badsha Sahib.
M.R.Ry. Rao Bahadur P. Thangaraya Chetti Garu, B.A.
M.R.Ry. Diwan Bahadur Govindoss Chathurbhoojadoss Garu.
M.R.Ry. Rao Sahib O. Ramanujam Chetti Garu.

319. Read, approved and recorded the minutes of the proceedings of the previous meeting held on Friday the 18th February 1916.

320. Read a note by the Chairman, dated the 20th February 1916, proposing super-dues, because of war conditions, of 25 per cent, over the current *dues on imports* and *dues on exports* and 50 per cent on port dues.

Resolved, unanimously, that the suggested super-dues are necessary, but that before submitting the proposal to Government under section 45 of the Madras Port Trust Act (II of 1905) and sections 33 and 34 of the Indian Ports Act (XV of 1908) a copy of this Resolution as well as of the Chairman's note, be sent to the Madras and the Southern India Chambers of Commerce and to the Madras Trades Association for expressions of opinion, and to Government for information pending consideration by the Trust of the views of the above mercantile bodies.

321. Resolved that, under section 95 of the Madras Port Trust Act, the word "landed" in by-law 9 be altered to "handed", and that in place of the last two words "their landing" of the by-law there be substituted the words "the date of the receipt granted for them by the Trust under section 40 (1) of its Act." Also resolved that, as is necessary under section 95, Government be asked to approve of and to notify the alterations.

322. Read again Port Trust Board Resolutions Nos. 180 and 181, dated the 29th October 1915. Read confidential letter from the Government of India to the Chairman of the Port Trust, No. 1392 W., dated the 20th February 1916.

Resolved that the Government of India be informed, through the Local Government, that the Madras Port Trust Board accepts the proposed further amendment of the Bill to amend the Indian Ports Act, 1908, by the addition of section 6*a* (5) as proposed in the Government of India's letter.

323. Read a letter, dated the 14th February 1916, from Messrs. Binny & Co., Agents, B. I. S. N. Company, asking that the "surplus sale-proceeds" of certain auctioned goods be made over to them.

Resolved that the surplus sale-proceeds be paid to Messrs Binny & Co, on the production by them of an authority to that effect from the importers, Messrs. A. Samiyatha Mudaliyar & Sons.

324. Read again Port Trust Board Resolutions Nos. 271 and 280, dated the 26th January and 4th February 1916, accepting for submission to Government the revised and budget estimates for this and next year.

Read Government Memorandum No. 715, dated the 28th February 1916, passing certain orders on the budget estimates.

Resolved to give effect to the orders of Government and that the budget estimate be re-submitted thus altered.

Resolved also that revenue expenditure head 6 (3), *Law charges*, be altered from Rs. 2,406 to Rs. 6,600 in the estimate for 1915-16.

326. Read and adopted the Chairman's letter to Government No. 2027 G., dated the 25th February 1916, applying for sanction to an additional allotment of Rs 31,600 for the current year to be met from the anticipated savings of Rs 2,08,430 available for re-appropriation.

325. Read the following Government orders :—

G O. No 90, Marine, dated 11th March 1913.
G O. No 336, Marine, dated 19th December 1913.
G.O. No 60, Marine, dated 26th February 1914.
G.O. No. 123, Marine, dated 23rd March 1915.
G.O. No. 30, Marine, dated 22nd January 1916.

Read a note by the Port Trust Chief Engineer, dated the 25th February 1916, supported by the Chairman, putting forward a revised group of estimates totalling Rs. 2,45,000, in substitution for the Rs. 2,60,000, worth of estimates against which work is still being carried on out of the group of ten, amounting to Rs. 3,42,000, sanctioned in the above first-read Government Order.

Resolved to sanction the revised estimate under section 76 of the Madras Port Trust Act and to submit it to Government for sanction under the same section and for sanction to its debit to capital under section 75 with a recommendation that the sanctions still open amounting to Rs. 2,53,000, out of the original group of ten amounting to Rs. 3,42,000, as per the Chief Engineer's note, be cancelled in favour of the new sanction in Rs. 2,40,000 now applied for.

327. Read a letter, dated the 17th February 1916, from Messrs the Bombay Company, Limited, asking that a certain half acre of land which they now rent from the Trust may be leased to them for a term of years.

Read also a draft of a lease prepared by the Chairman.

Resolved, under section 32 of the Port Trust Act, to lease the half acre in question to Messrs. the Bombay Company, Limited, for five years commencing 1st April 1916 at the rate of Rs. 50 per acre subject to the terms of the lease as drafted by the Chairman.

328. Read again Port Trust Board Resolution No. 232, dated the 30th December 1916, resolving not to proceed with the erection of a house for the Deputy Port Conservator.

Read and recorded letter No. 22671, dated the 24th November 1915, from the Quartermaster-General in India received with Endorsement No 21, dated the 8th February 1916, from the General Officer, Commanding the Southern Brigade, to the effect that the proposed occupation of a part of the Fort St George glacis for the purposes of erecting quarters for the Deputy Port Conservator cannot be entertained.

329. Read a note by the Chairman on the application from the Commander Balfour, R.I.M., Deputy Port Conservator, for a grant to him of a bonus of Rs. 200 for services rendered in connection with the stranding of the S.S. "Lotusmere".

Resolved that the sanction of Government be asked to Commander Balfour being allowed to accept a bonus of Rs. 100 out of the sum recovered by the Port Trust, to credit of capital head "Dredging", from the Agents, Lloyds & London Salvage Association for the services rendered by the Port Trust on the occasion referred to.

330. Read a note by the Trust's Traffic Manager supported by the Chairman, proposing that Mr. Steele, Senior Wharf Superintendent, be posted to act as Assistant Traffic Manager with an acting allowance of Rs. 60 per mensem during Mr Lord's term of special duty in connection with the revision of traffic forms and circulars.

Resolved to adopt the proposal

331. Resolved to sanction the payment to the Madras and Southern Mahratta Railway Company, of their bill amounting to Rs. 84-0-6 for charges incurred by them in assisting to extinguish the fire that took place in the harbour premises on the 12th January 1916, the charge to be debitable to the Merchants' warehouses.

332. Recorded a statement showing the purchases of English materials made by the Board's purchasing agents in England of which information was received in February 1916.

333. Sanctioned a list of claims amounting to Rs. 144-9-6 paid during January 1916.

334. Recorded a *red* statement of estimates sanctioned since the 18th February 1916.

335. Recorded G.O. No. 27, Marine, dated 21st January 1916, directing the publication in the *Fort St. George Gazette* of notifications defining the limits of the Port of Madras for the purposes of the Indian Ports Act XV of 1908 and the Madras Port Trust Act II of 1905. *Vide* Resolution No. 84, dated 22rd July 1913.

336. Recorded G.O. No 38, Marine, dated 3rd February 1916, approving the draft rules for the landing and shipment of explosives submitted by the Port Trust Board, Madras, and directing their publication in the *Fort St. George Gazette*.

337. Recorded G.O. No. 50, Marine, dated 22nd February 1916, sanctioning the transfer of the Springhaven road to the Corporation of Madras for up-keep and ownership. *Vide* Board's Resolution No. 297, dated 4th February 1916.

338. Recorded G.O. No. 56, Marine, dated 25th February 1916, sanctioning, with remarks, the reduced transit charges on S.S. "Australia's" cargo. *Vide* Board's Resolution No. 278, dated 20th January 1916.

339. Recorded G.O. No. 54, Marine, dated 28th February 1916, sanctioning the Board's proposal to accept Messrs. Best & Co.'s tender for the supply of coal to the Trust during 1916. *Vide* Resolution No. 298, dated 28th February 1916.

340. Recorded G.O. No. 463, Judicial, dated 19th February 1916, recording telegram from the Government of India regarding the relaxation of the petroleum rules relating to the importation, possession and transport of dangerous petroleum.

341. Securities and cash held by the Bank of Madras, for the Madras Port Trust on the 2nd March 1916 were ordered to be recorded as follows:—

	Government securities.	Cash balances.
	Rs.	Rs. A. P.
Revenue Account	*Nil*	4,26,616 2 0
Provident Fund Account	2,72,500	3,583 15 2
Deposit Account	17,700	875 13 0
Bibby Sailors' Home Charity Account	97,500	2,578 7 0
Disabled Boatmen's Fund Account	35,500	1,452 5 9
Pilotage Fund Account	64,400	2,189 14 10
Harbour Dues Advance Account	*Nil*	57,991 11 0

Port Trust Office, Madras,
17th March 1916.

F. J. E. SPRING,
Chairman, Madras Port Trust.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 12.] MADRAS, TUESDAY EVENING, MARCH 21, 1916. [Price, 6 *pies.*

SEASON REPORT FOR FEBRUARY 1916.

SECTION I.—Statement showing the average fall of rain in each district during the month of February 1916, and also the total fall from 1st April 1915, up to the month, compared with the corresponding figures of the preceding year and with the averages of the forty years ending 1909.

Districts.	Averages for forty years			1914-1915.			1915-1916.		
	In the month.		From 1st April up to the month.	In the month.		From 1st April up to the month.	In the month.		From 1st April up to the month.
	Rainy days.	Rainfall.		Rainy days.	Rainfall		Rainy days.	Rainfall	
1	2	3	4	5	6	7	8	9	10
	no.	inches.	inches.	no.	inches.	inches.	no.	inches.	inches.
Circars—									
1. Ganjam ..	1	0·60	46·79	1	0·45	61·41	..	0·16	55·17
2. Vizagapatam { Agency / Littoral }	1	0·87	55·87	1	0·67	77·99	..	0·62	59·10
	1	0·45	49·20	1	0·16	49·32	1	0·30	48·68
3. Godavari ..	..	0·28	38·07	1	0·74	51·07	..	0·09	51·01
4. Kistna	..	0·22	36·58	1	0·45	37·30	..	0·06	51·01
5. Guntur	..	0·21	31·23	1	0·63	26·41	..	..	39·37
Deccan—									
6. Kurnool	..	0·69	25·80	1	0·32	24·45	..	0·01	27·89
7. Bellary	..	0·94	22·36	..	0·10	31·40	..	..	27·83
8. Anantapur ..	..	0·63	22·03	..	..	17·81	..	..	26·52
9. Cuddapah ..	..	0·12	27·89	..	0·15	22·17	..	0·08	28·59
Carnatic—									
10. Nellore	..	0·24	37·31	..	0·38	33·35	..	0·02	37·02
11. Madras	1	0·43	50·45	1	0·35	39·47	..	..	46·50
12. Chingleput ..	..	0·49	44·90	1	0·85	37·23	..	0·31	40·23
13. South Arcot ..	1	0·82	44·66	0	1·95	34·20	1	0·47	37·05
Central—									
14. Chittoor ..	1	0·23	32·65	1	0·23	31·03	..	0·04	30·40
15. North Arcot ..	1	0·41	37·43	1	0·24	34·18	..	0·02	39·28
16. Salem	..	0·31	31·87	..	0·09	30·28	..	0·01	37·05
17. Coimbatore ..	1	0·32	25·83	1	0·14	22·35	..	0·01	20·50
18. Trichinopoly ..	1	0·88	31·01	1	0·38	31·06	..	0·03	34·13
South—									
19. Tanjore	1	0·95	42·03	2	2·27	42·21	..	0·06	37·44
20. Madura	1	0·53	29·40	1	0·48	20·52	..	0·06	25·01
21. Ramnad	1	0·74	19·11	1	0·08	25·12	..	0·10	20·32
22. Tinnevelly ..	1	1·09	29·75	0	1·80	45·05	..	0·06	25·05
West Coast—									
23. Malabar	..	0·30	135·05	..	0·25	110·34	..	0·01	110·73
24. South Canara ..	..	0·01	148·20	1	0·12	171·09	..	..	122·09
Hills—									
25. The Nilgiris ..	1	1·19	66·20	3	0·81	13·00	1	0·03	59·20

River freshes.—Slight in Trichinopoly, Tanjore and Tinnevelly; Nil elsewhere. The Godavari is 0·7 feet above anicut crest and Kistna 1·15 feet below

Supplies received in tanks.—Sufficient everywhere except in parts of Anantapur, Chingleput, South Arcot, Chittoor, North Arcot, Salem, Trichinopoly, Madura and Tinnevelly.

Section II.—Statement showing the extent of cultivation (Government and minor inam) for the month of February 1916.

Districts.	In the month				Up to the month				Up to the month in the previous year.				Average of the five previous years (including last year for the corresponding month.			
	First crop.		Second crop.		First crop.		Second crop.		First crop.		Second crop.		First crop.		Second crop.	
	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.
CEDED—																
Ganjam	341	238	3,119	11,080	207,737	213,131	22,963	68,186	182,197	221,265	14,051	59,258	160,681	201,116	28,124	56,033
Vizagapatam ..	81	148	1,676	15,389	99,279	98,233	52,794	49,531	97,182	91,962	64,614	41,785	89,197	91,313	46,885	42,461
Godavari ..	3,026	818	4,937	31,080	314,626	292,769	81,730	84,013	332,549	309,691	102,701	92,012	401,319	452,2 9	91,837	82,480
Kistna	2,278	289	4,972	34,837	438,310	402,813	91,605	71,247	442,302	431,607	69,254	77,847	453 588	479 214	86 113	84,125
Guntur	3,221	502	973	2,440	1,686,941	280,288	122,661	139,0 8	2,38 ,941	249,292	132,011	130,4 6	1,810,900	268,768	140,290	147,660
Total ..	9 927	1,701	13,971	100,840	2,726,903	1,351,434	374,813	428,031	3,310,582	1,159,182	412,630	402,3 3	2,907,689	1,188 447	379,349	403,600
BARAM—																
Anmool	9,892	783	3,140	4 681	1 887,009	51,178	36,783	13,8 7	2,000,812	47,768	38 865	10 590	1,954,281	60,067	81 708	14 918
Salary	823	41	261	1 709	2 2 3,1 5*	82 250*	7 8 0*	6 071*	2 3 ,51	37,218	10,260	6,541	2 279 865	43,691	19 894	8 934
Ayerdigur ..	1,486	4 9	1,7 0	2 593	1,708,090	107,881	28,407	82,806	2 012,9 1	95,494	32,149	38,834	1,7 8 53	110,339	28,491	39,963
Cuddapah ..	2,802	2,336	8 03	2,693	883,610	84,71.	81,59	28,617	897,730	83,310	47,811	21,135	965 070	106,124	50,682	31,145
Total ..	8,913	4 034	7,917	11,106	8,321 430	291 29	144,183	84,032	7,310,788	263,997	130,085	89 198	8,938,388	303,220	180,170	93,060
CANARA—																
Nellore	18,444	7,070	4,774	9,182	8 8,911	226 081	46 704	98,161	403,196	929,797	43,870	10,092	542,956	223,231	69,460	29,412
Chingleput ..	3,641	9,114	4,811	18,055	221,221	332,957	59,899	84 737	213,934	327,426	86,122	68,742	229,621	336,337	23,287	83,244
South Arcot ..	17,044	4,8 5	24 18	9 920	913,219	326 146	100,701	52 408	1 014,862	310,879	94,040	62,8 5	1,093,173	342,582	99,830	62 391
Total ..	39,129	16,810	33,585	37,157	1,193,341	891,208	170,072	187,843	1,845,592	918,812	165 841	109,772	1,865,750	614,450	192,567	189,247
CENTRAL—																
Chittoor ..	3,129	4,169	8,878	14,825	346,781	83,388	19,182	10,401	347,710	84,913	17,400	23,664	316,771	74,018	18,903	26,189
North Arcot ..	19,485	3,661	18,580	29,878	600,5 6	265,861	64,662	98,3 4	626,099	243,721	75,452	89,972	681,097	263,877	82,448	83,877
Salem	7,162	702	4,3 9	6,828	1,037,322	79,655	124 818	30,810	1,0 8,6 8	81,680	104,985	24 774	1,008,481	82,8 5	129,701	27,093
Coimbatore ..	8,569	160	5,0 5	1,280	1,291,053	85,079	281,510	28,156	1,280,703	89,328	109,744	26,018	1,210,380	89,810	219,980	24,853
Trichinopoly ..	8 09	3,563	8 51	2,440	1,034 795	166,8 8	64,200	52 4 3	1,061,824	169,6 6	94,581	59,739	1,068,915	187 914	92,199	61,098
Total ..	33,154	11,630	45,417	54,449	5,024,686	870,111	853,137	257,985	5,075,117	844,2 5	421,871	208,096	4,982,647	648,918	893,427	721,890
SOUTH—																
Tanjore ..	2,780	1,186	9,788	1,031	297,1 8	785,692	20,1 6	49,8 4	292,098	764,184	17,813	44,749	280,449	778,152	22,826	51,650
Madura ..	1,695	919	2,228	1,968	810,027*	102,824	68,710*	66,267*	847,255	175 631	45 709	61,470	820,749	173,183	66 858	54,018
Ramnad ..	3,2 3	420	7,194	866	227,8 2	28 502	14,701	12,445	251,313	28,732	17,752	10,010	241,935	26 927	13,524	9,298
Tinnevelly ..	10,443	1,548	12,602	3,716	506,967	162,480	37,216	105,129	646,824	183,727	40,229	58,410	681,429	183,363	40,110	80,358
Total ..	19,139	4,991	31,813	7,871	1,837 955	1,139 4 8	139,701	734,313	2,038,052	1,154,147	136,498	207,649	1,933,574	1,159,817	223,034	230,884
WEST COAST—																
Malabar ..	37	2 23	3	536	810,104	822 886	17,715	219,492	812,101	838,622	24,072	251,410	782,109	838,404	95,239	242,512
South Canara ..	52	8	.	8,012	66,517	467,008	231	191,956	27,510	494,310	120	1,96100	30,467	450 000	107	193,926
Total ..	139	2,531	3	9,551	876,621	900,894	17,943	412,548	849,611	983,732	24,494	447,978	827,576	995,772	95,346	436,289
HILLS—																
The Nilgiris ..	..	..	10	..	47,401	6 705	3,079	..	59,886	8,847	3,070	..	64,253	8,941	8,007	..
Grand Total ..	104,262	46,000	126,659	228,073	18,084,877	5,426,245	1,578,197	1,811,797	20 659,277	5,138,918	1 280,191	1,420,842	19,340 344	5,628,442	1,361,103	1,811,183

* Based on revised figure for January.

SECTION III.—Statement showing the average prices of the principal food-grains and salt for the month of February 1916.

Group.	Districts.	Number of Imperial Seers or 80-Tolas per Rupee.					
		Rice, second sort.			Ragi.		
		In the previous month.	In the month.	Average.*	In the previous month.	In the month.	Average.*
1	2	3	4	5	6	7	8
1. Circars	1. Ganjam	7·8	7·4	8·3	13·8	12·6	15·7
	2. Vizagapatam	8·2	8·1	10·6	13·7	13·5	13·8
	3. Godavari	9·1	9·1	10·6	15·3	15·3	16·4
	4. Kistna	8·6	8·5	9·9	13·2	13·8	17·6
	5. Guntur	8·4	8·6	10·6	17·7	17·7	..
2. Deccan	6. Kurnool	8·7	8·8	9·1	17·1	17·0	..
	7. Bellary	8·0	8·0	8·8	16·8	16·8	..
	8. Anantapur	8·3	8·8	9·3	17·8	17·8	18·0
	9. Cuddapah	7·6	7·9	8·8	15·9	16·0	17·8
3. Carnatic	10. Nellore	8·1	8·1	10·8	15·8	15·4	17·7
	11. Chingleput	8·8	8·8	9·3	14·3	14·3	15·8
	12. Madras	7·0	7·1	7·8	13·0	13·0	14·6
	13. South Arcot	7·4	7·8	8·6	13·7	13·5	14·0
	14. Chittoor	8·8	8·8	10·3	15·7	15·4	15·7
4. Central	15. North Arcot	9·4	9·1	9·9	15·3	15·2	15·4
	16. Salem	8·0	8·0	8·6	17·1	17·2	18·0
	17. Coimbatore	7·1	7·4	8·8	14·8	14·5	16·1
	18. Trichinopoly	8·8	8·7	8·4	14·8	14·8	16·8
5. South	19. Tanjore	8·8	7·0	9·3	14·8	15·1	16·8
	20. Madura	7·8	7·8	8·8	16·1	16·6	17·2
	21. Ramnad	7·8	7·4	8·8	14·0	14·2	14·6
	22. Tinnevelly	7·6	7·8	9·8	15·7	14·8	15·9
6. West Coast	23. Malabar	7·8	7·8	8·1	..	..	..
	24. South Canara	8·4	8·8	10·8	..	..	..
7. Hills	25. The Nilgiris	7·2	7·3	8·3	12·8	12·3	14·2

Group.	Districts.	Number of Imperial Seers or 80 Tolas per Rupee—*cont.*								
		Cholam.			Cumbu.			Salt.		
		In the previous month.	In the month.	Average.*	In the previous month.	In the month.	Average.*	In the previous month.	In the month.	Average.†
8	9	10	11	12	13	14	15	16	17
1. Circars	1. Ganjam	..	..	..	..	..	..	17 6	15 4	21 6
	2. Vizagapatam	..	..	..	15 7	14 4	19 8	18 7	14 8	22 2
	3. Godavari	‡ 16 1	‡ 18 6	19 0	17 8	17 6	..	17 1	16 4	21 4
	4. Kistna	18 1	13 2	18 4	14 6	15·1	..	20 5	20 8	22 8
	5. Guntur	16 8	18 5	16 2	14 6	14 7	17 8	20 8	20 2	28 8
2. Deccan	6. Kurnool	‡ 17 6	‡ 17 4	19·4	12 2	14 6	16·2	(a)18 6	15 8	19 4
	7. Bellary	‡ 18 8	‡ 20 2	20 8	..	..	..	20 8	15 8	17 1
	8. Anantapur	‡ 17 4	‡ 17 8	17·8	16 8	18 8	18 8	17 1	15 4	18 6
	9. Cuddapah	‡ 16 3	‡ 16 8	18·2	15 1	14·8	17 1	17·1	14·8	20 6
3. Carnatic	10. Nellore	15 8	14 8	16·3	14·2	12 4	16·4	17 7	17 6	23 0
	11. Chingleput	..	..	..	..	..	..	21 8	12 8	24 0
	12. Madras	..	..	..	..	..	..	24 0	21 8	28 4
	13. South Arcot	..	..	..	13·2	13·0	13·4	18 8	14 4	29 8
	14. Chittoor	..	..	..	16 1	13 8	13 8	18 4	14 4	32 4
4. Central	15. North Arcot	..	..	..	15 1	14 8	14 6	(a)18 1	12 8	23 8
	16. Salem	‖ 12·7	‖ 13 8	14·2	12·6	13·4	16 2	16 3	17 4	19 8
	17. Coimbatore	‡ 12 3	‡ 12·8	15·4	14 4	13·7	18·0	17 3	16·1	18 8
	18. Trichinopoly	‖ 13·4	‖ 13·7	18·2	12 8	12 6	16 8	20 8	18 6	20 4
5. South	19. Tanjore	..	..	..	13 9	13·1	..	19·8	16 7	24 2
	20. Madura	§ 12 7	§ 13 8	14·3	13·4	15 2	14·4	18 8	13 8	21 8
	21. Ramnad	13 8	12·9	14·8	11·6	13 0	13·1	20 4	14 8	23 9
	22. Tinnevelly	12·8	11·8	14 8	13·2	11 9	11 8	23 8	17 4	24 3
6. West Coast	23. Malabar	..	..	..	..	..	..	18·0	16 7	18 8
	24. South Canara	..	..	..	..	..	..	20 2	18 0	20·4
7. Hills	25. The Nilgiris	..	..	..	..	..	..	13 8	13·5	14·8

Remarks.—As compared with the previous month, the price of rice was stationary in ten districts, fell in nine, and rose in six; ragi was stationary in seven districts, fell in five and rose in eleven; cholam was stationary in one district, fell in nine and rose in four; cumbu was stationary in two districts, fell in six and rose in ten; salt was stationary in two districts, and rose in twenty-three.

* Of the fifteen years ending 1914-15.
‖ Includes red cholam.
† Of the three years ending 1914-15.
§ Includes black cholam.
‡ Average of white and yellow cholam.
(a) Revised figure.

DEPT. OF REV. SETT., SUR., LAND RECORDS AND AGRI., BOARD OF REVENUE, MADRAS. 17th March 1916.

T. RAGHAVIAH, *Secretary.*

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 12.] MADRAS, TUESDAY EVENING, MARCH 21, 1916. [PRICE, 6 pies

ABSTRACT OF SEASON REPORTS FOR THE WEEK ENDING 18TH MARCH 1916.

DISTRICT REPORTS.

GANJAM.

Water-supply sufficient. Russellkonda reservoir 38·05 feet and Surada 26·30 feet deep. Sowing of gingelly and transplantation of ragi concluding. Standing crops fair. Harvested sugarcane, greengram and ragi; outturn fair to normal. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

VIZAGAPATAM.

Water-supply generally sufficient. Sowing of paddy proceeding or concluding; transplantation of ragi concluding. Standing crops thriving. Harvested ragi, greengram, chillies, sugarcane, sweet potato and tobacco; outturn fair. Pasture generally sufficient; fodder generally available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

GODAVARI.

Water-supply sufficient. Godavari 8·3 feet below anaikat. Discharge sufficient. Ploughing, manuring and transplantation of paddy proceeding. Standing crops good. Harvested mustard, fenugreek, coriander and cholam, outturn fair; chillies, tobacco, pulses and sugarcane fair to normal. Pasture sufficient except in two taluks and one division; fodder sufficient except in one taluk. Condition of cattle good, but rinderpest prevails in one taluk and one division. Employment available. Grain-stocks sufficient. Prospects fair.

KISTNA.

Water-supply sufficient. Kistna 1·65 feet below anaikat. Discharge adequate. Weeding of paddy and gingelly proceeding. Standing crops fair. Harvested cotton, castors, sugarcane, tobacco, paddy, outturn normal; bengalgram, cholam fair to normal. Pasture sufficient except in five taluks; fodder available. Condition of cattle generally good, but cattle disease prevails in one taluk. Employment available. Grain-stocks sufficient. Prospects fair.

GUNTUR.

Water-supply sufficient. Manuring fields and preparing seed-beds proceeding. Standing crops fair to good. Harvested chillies, maize, cotton, castors, tobacco, indigo, pulses, cholam; outturn fair to normal. Pasture generally sufficient; fodder generally available. Condition of cattle generally good, but rinderpest prevails in parts of two taluks. Employment available. Grain stocks sufficient. Prospects good.

KURNOOL.

Water-supply generally sufficient. Tungabhadra 4·87 feet below anaikat; discharge sufficient. Ploughing commencing in parts. Standing crops fair. Harvested paddy, wheat, cholam, cotton, tobacco; outturn fair to normal. Pasture scanty; fodder available. Condition of cattle generally fair, but cattle disease prevails in parts of four taluks. Employment available. Grain stocks sufficient. Prospects fair.

BANGANAPALLE.

Water-supply sufficient. Sowing of paddy in progress. Standing crops good. Harvested cotton, bengalgram; outturn fair to normal. Pasture sufficient; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

BELLARY.

Water-supply sufficient except in some tanks of five taluks. Ploughing, weeding of paddy and planting of sugarcane in progress in parts. Standing crops fair to good but cholam bad in parts of one taluk. Harvested cotton, white cholam, pulses, paddy and sugarcane; outturn fair. Pasture *nil*, fodder available. Condition of cattle good but rinderpest prevails in parts. Employment available. Grain stocks sufficient. Prospects *fair*.

SANDUR.

Water-supply sufficient. Weeding of betel-gardens in progress. Standing crops good. Pasture *nil*; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient.

ANANTAPUR.

Water-supply sufficient except in parts. Ploughing, sowing of paddy concluding; weeding of paddy and planting of sugarcane proceeding. Standing crops generally fair. Harvested ragi, sugarcane, cotton, castor, pulses and cholam, outturn fair; paddy, poor to fair. Pasture generally sufficient, but scanty in parts; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

CUDDAPAH.

Water-supply sufficient. Ploughing, sowing of paddy, korra, cholam, indigo and gingelly and weeding and transplanting of paddy and ragi proceeding. Standing crops fair. Harvested paddy, ragi, cholam, korra, groundnut and kesavu, outturn fair to normal; cotton, poor to fair. Pasture insufficient; fodder available. Condition of cattle generally good, but disease is sporadic in five taluks. Employment available. Grain-stocks sufficient. Prospects fair.

NELLORE.

Water-supply generally sufficient. No flow over the Nellore anicut. Supply at Nellore and Sangam deltas inadequate and in the Kanigiri reservoir adequate. Ploughing, sowing of paddy, cholam, cumbu and indigo, transplanting of ragi and weeding proceeding. Standing crops fair to good, but wet crops in deltaic tract require water. Harvested paddy, cholam, cotton and oil-seeds, outturn bad to normal; ragi, normal. Pasture sufficient except in three taluks; fodder available except in one taluk. Condition of cattle generally good but black-quarter and rinderpest prevail in parts. Employment available. Grain-stocks sufficient. Prospects generally good.

CHINGLEPUT.

Water-supply sufficient except in parts of three taluks. Ploughing, sowing of indigo, weeding of paddy and transplanting of paddy and ragi proceeding. Standing crops fair, but paddy in parts of one taluk has become shavi. Harvested paddy, horsegram and cholam; outturn poor to fair. Pasture sufficient and fodder available. Condition of cattle generally good, but cattle disease in one village. Employment available. Grain-stocks sufficient. Prospects generally fair.

MADRAS.

Employment available. Grain-stocks sufficient.

SOUTH ARCOT.

Water-supply insufficient in parts. Ploughing, sowing of paddy, groundnut, gingelly, indigo, ragi and cholam, weeding of paddy, transplanting of paddy, cholam and ragi and planting of tobacco proceeding. Standing crops fair, but are withering or become shavi in parts of five taluks. Harvested paddy, sugarcane, ragi, gingelly and groundnut; outturn poor to fair. Pasture sufficient, but scanty in one taluk; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

CHITTOOR.

Water-supply insufficient in parts. Ploughing; transplanting of chillies proceeding; sowing of gingelly concluding; weeding of paddy, transplanting of ragi and planting of sugarcane proceeding or concluding. Standing crops generally fair. Harvested paddy, ragi, cholam and sugarcane; outturn fair to normal. Pasture generally sufficient, but scanty in one division; fodder available except in parts of one taluk. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

NORTH ARCOT.

Water-supply insufficient in parts of five taluks. Ploughing; sowing of paddy, ragi and gingelly and weeding and transplanting of paddy and ragi and planting of sugarcane proceeding. Standing crops generally good. Harvested paddy, ragi, sugarcane, horsegram and redgram; outturn fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair, but more rain is needed in parts of one taluk.

SALEM.

Water-supply sufficient except in parts of five taluks. Ploughing; sowing of paddy, ragi, and cholam, transplanting of paddy, ragi and sugarcane proceeding. Standing crops fair to good. Harvested paddy, ragi, horsegram and sugarcane; outturn fair to normal; castor, fair. Pasture sufficient; fodder available except in parts of one taluk. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects good.

COIMBATORE.

Water-supply sufficient except under some tanks. Four feet of water in the Cauvery at Erode. Ploughing; sowing of cholam proceeding, of paddy concluding. Standing crops fair. Harvested paddy and plantains, outturn normal to bumper; sugarcane, chillies, tobacco, cotton, fair to normal. Pasture sufficient except in parts of four taluks; fodder generally available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TRICHINOPOLY.

Water-supply sufficient except in parts of three taluks. No flow over the Grand anaikat; discharge adequate. Sowing and transplanting of paddy and cholam proceeding. Standing crops fair. Harvested paddy, cholam, cumbu and horsegram; outturn fair to normal. Pasture generally sufficient; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

TANJORE.

Water-supply insufficient in parts. Height of water over the crest of the northern and southern branches of the lower anaikat 1·1 feet and 1·2 feet respectively. Sowing of paddy and ragi and transplantation of second crop paddy in progress. Standing crops generally fair. Harvested paddy and ragi; outturn fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

PUDUKKOTTAI.

Water-supply sufficient except in parts. Cultivation of garden crops in progress in parts. Standing crops fair. Harvested paddy; outturn fair. Pasture sufficient; fodder available. Condition of cattle good. Employment available except in parts. Grain-stocks sufficient. Prospects fair.

MADURA.

Water-supply insufficient except in parts. Average discharge in Periyar main canal 407 cusecs. Ploughing, manuring and transplanting of paddy in progress. Standing crops fair. Harvested paddy and cholam; outturn fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks generally sufficient. Prospects good.

RAMNAD.

Water-supply sufficient except in parts. Ploughing, sowing proceeding or concluding and weeding proceeding; transplantation concluding. Standing crops fair to good; but paddy withering in parts of one taluk. Harvested paddy, outturn poor to fair; ragi, cumbu, cotton, cholam, indigo, sugarcane, tobacco and samwa millet, outturn fair. Pasture sufficient; fodder available, but scanty in one taluk. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TINNEVELLY.

Water-supply sufficient except in parts. No flow over Srivaikuntam anaikat; discharge adequate. Ploughing, sowing of gingelly in progress in parts. Standing crops good, but paddy withering in parts of one taluk. Harvested paddy; outturn poor to fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks generally sufficient. Prospects fair, but rain is wanted.

MALABAR.

Water-supply sufficient. Pasture scanty; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

SOUTH CANARA.

Water-supply sufficient. Sowing of third rice crop completed. Standing crops generally fair. Harvested second rice crop; outturn fair to normal. Pasture scanty in parts; fodder available. Condition of cattle generally good; but anthrax is prevalent in parts. Employment available. Grain stocks sufficient. Prospects fair.

TRAVANCORE.

Water-supply and pasturage sufficient. Harvest over. Condition of cattle good.

COCHIN.

Water-supply sufficient. Standing crops fair. Pasture sufficient; fodder available. Condition of cattle good.

THE NILGIRIS.

Water-supply sufficient. Pruning of main crops and sowing concluding. Standing crops fair. Harvested tea and coffee; outturn fair. Pasture sufficient; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, DELHI.

Week ending 18th March 1916.—Rainfall fair Tinnevelly and Travancore and *nil* elsewhere; standing crops fair to good generally but bad, withering or withered in parts of Bellary, Chingleput, South Arcot, Ramnad and Tinnevelly and require more rain in parts of Nellore and North Arcot. Harvests of paddy, sugarcane and dry crops proceeding; outturn fair to normal generally. Sowings of paddy, sugarcane and dry crops proceeding or concluding normally. Condition of cattle generally good. Water-supply sufficient except in parts of Bellary, Anantapur, Carnatic, Central and South. Pasture generally sufficient but scanty in Kurnool, Bellary, Malabar and in parts of eight other districts; fodder generally available but scarce in parts of five districts. Prices steady.

DEPT. OF REV. SETT., SUR., LAND RDS. & AGRI.,
BOARD OF REVENUE, MADRAS,
21st March 1916.

T. RAGHAVIAH,
Secretary.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS FOR THE WEEK ENDING THE 18TH MARCH 1916.

Districts.		Rainfall in inches.				Price in Seers (of 80 tolas) per Rupee.											
		In the week.		Up to the end of the week from 1st April.		Rice.			Ragi.			Cholam.			Cumbu.		
		1916.	Average of 40 years.	1916.	Average of 40 years.	Average for March.*	Last week.	This week.	Average for March.*	Last week.	This week.	Average for March.*	Last week.	This week.	Average for March.*	Last week.	This week.
Circars	Ganjam	..	0·1	55·6	45·5	10·0	8·2	8·3	18·4	12·6	12·6	..	..	..	..	..	..
	Vizagapatam (A.)	..	0·6	51·0	56·3	10·1	7·6	7·6	28·2	13·6	13·6	..	14·7	14·6	18·1	15·2	15·6
	Vizagapatam (L.)	..	0·3	41·7	40·9												
	Godavari	..	0·3	61·5	39·1	16·5	6·6	6·2	18·0	15·4	15·4	16·5	14·6	14·6	..	17·7	18·3
	Kistna	..	0·4	52·1	36·9	16·6	6·1	6·1	17·6	13·8	13·4	16·4	13·2	13·3	..	16·7	14·7
	Guntur	..	0·3	40·3	31·6	16·8	7·9	7·8	..	16·0	16·3	16·1	14·5	14·5	17·2	15·1	15·1
Deccan	Kurnool	..	..	28·1	25·7	6·2	6·3	6·3	..	18·4	19·4	19·5	16·0	†17·6	15·4	15·3	16·3
	Bangarupalle	..	..	27·8	† 23·8	..	7·0	7·0	..	..	..	..	16·0	15·8	..	..	..
	Bellary	..	..	28·0	22·6	8·4	7·8	7·8	..	20·3	20·2	14·6	13·3	13·4	..	..	..
	Sandur	..	..	34·7	† 25·5	..	7·6	7·0	..	..	..	..	21·6	21·6	..	..	..
	Anantapur	..	..	27·6	22·7	9·4	8·2	8·2	19·3	17·5	17·5	17·8	16·2	15·2	18·0	16·6	16·5
	Cuddapah	..	..	29·0	27·8	8·8	8·0	8·0	17·6	16·8	16·8	18·4	15·1	15·6	16·6	14·4	14·3
Carnatic	Nellore	..	..	28·3	24·4	11·0	8·9	8·9	18·0	14·9	14·7	16·7	14·4	14·3	18·8	13·6	13·4
	Chingleput	..	0·1	41·3	45·0	9·9	8·5	8·0	18·6	14·2	14·2	..	..	..	..	..	..
	Madras	..	..	48·5	48·5	8·6	7·2	7·2	14·5	13·0	13·0	..	..	..	..	..	..
	South Arcot	..	..	29·6	44·6	8·8	7·8	7·8	15·6	13·3	13·3	..	..	..	13·6	11·9	11·9
Central	Chittoor	..	..	36·8	32·7	10·1	8·7	8·8	16·8	15·6	15·5	..	..	..	15·0	14·4	15·4
	North Arcot	..	0·1	37·6	37·7	13·0	8·4	8·0	15·6	14·4	14·4	..	..	..	14·5	14·3	14·7
	Salem	..	0·2	37·1	32·8	8·9	8·0	7·8	15·0	16·3	16·5	14·8	13·1	13·1	15·8	13·2	13·8
	Coimbatore	..	0·2	30·4	26·5	8·6	7·8	7·8	16·0	15·0	15·0	15·4	12·7	12·8	14·7	13·6	14·6
	Trichinopoly	..	0·1	36·7	32·9	9·4	7·3	7·4	16·5	16·0	16·1	16·0	16·2	16·0	15·8	12·5	12·4
South	Tanjore	..	0·1	38·1	44·1	9·6	7·4	7·4	16·1	16·7	15·7	..	..	..	..	..	..
	Pudukkottai	..	‡ 0·1	32·9	‡ 30·9	..	8·4	8·5	..	14·4	14·7	..	13·3	12·9	..	13·9	13·8
	Madura	..	0·4	36·3	30·7	9·6	8·2	8·3	16·6	16·3	16·4	14·2	17·1	15·6	14·0	14·2	15·0
	Ramnad	..	0·6	31·3	28·6	9·7	7·6	7·6	16·1	14·8	14·8	14·7	15·4	13·4	13·5	13·6	13·0
	Tinnevelly	..	0·7	26·8	27·2	8·7	7·8	7·6	15·6	14·7	14·8	14·0	12·9	11·5	13·7	12·1	11·6
West Coast	Malabar	..	0·2	117·1	116·7	8·1	7·7	7·7	..	..	..	..	..	..	..	..	..
	South Canara	..	..	126·6	145·3	10·6	8·5	8·6	..	..	..	..	..	..	..	..	..
	Travancore	0·7	‡ 0·6	68·6	‡ 65·5	..	7·4	7·4	..	..	..	..	..	..	..	..	..
	Cochin	..	† 0·5	118·2	† 109·2	..	7·1	7·1	..	..	..	..	..	..	..	..	..
Hills	The Nilgiris	..	0·4	79·7	68·1	6·2	7·3	1·3	14·2	12·3	12·3	..	..	..	..	..	..

A. = Agency. L. = Littoral. * Average of the 15 years ending 1914–15. † Average of the 5 years ending 1909–10. ‡ Average of the 10 years ending 1909–10.
Note.—No variations above 10 per cent.

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Part III.—Proceedings of the Imperial Legislature.

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GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

The following Report of the Select Committee on the Bill to amend the Indian Tariff Act, 1894, and for other purposes, was presented to the Indian Legislative Council on the 7th March 1916:—

We, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Tariff Act, 1894, and for other purposes, was referred have considered the Bill and have now the honour to submit this our report, with the Bill as amended by us annexed thereto.

2. The Hon'ble Sir Ibrahim Rahimtoola proposed that the duty payable under item 51, Cotton Piecegoods, in part 2 of the new Schedule II (Import Tariff), inserted by the Bill should be raised from 3½ per cent to 5 per cent. The Hon'ble the Finance Member expressed his inability to accept this proposal on the ground that he was precluded from doing so by the pronouncement on the subject by His Majesty's Government. After discussion the majority of the Committee expressed themselves as against any change and the existing provision was retained in the Bill

3. With reference to item 83 of part 2 of the same Schedule, the Hon'ble Mr. Stewart proposed that railway material which had been ordered prior to the date this legislation will come into force should be free After discussion this proposal was not adopted

4. In considering Schedule III, in so far as it relates to Jute, we had the advantage of consulting Mr Birkmyre, who attended the Select Committee as an expert witness. He explained in answer to questions by members of the Committee that the discrimination made in Item 1 relating to Raw Jute as regards "rejections" was likely to be a source of difficulty, and after considering the point we decided that this classification should be omitted from the Bill and that "rejections" should be included in sub-head 3—"All other descriptions"—and pay duty at the rate for that class. We have accordingly renumbered the sub-heads of this item.

5. The Hon'ble Mr. Stewart laid before us the view that the present state of the Tea industry was not such as to justify the imposition of the export duty imposed by Item 4 of the same schedule. The Hon'ble Sir William Meyer expressed his inability to agree in this view and after discussion we decided to retain the existing provision in the Bill.

6. The Bill was published in the *Gazette of India*, in English, of the 4th March 1916.

7. We think that the Bill has not been so altered as to require republication, and we recommend that it be passed as now amended.

W. S. MEYER.
W. H. CLARK.
G. R. LOWNDES.
IBRAHIM RAHIMTOOLA.
RAMA RAYANINGAR.
SITA NATH RAY.
J. B. BRUNYATE.
P. R. T. GURDON.
C. E. LOW.
F. H. STEWART.
T. W. BIRKETT.

Dated:
The 6th March 1916.

BILL No. 8 OF 1916.

[AS AMENDED BY THE SELECT COMMITTEE.]

A Bill to amend the Indian Tariff Act, 1894, and for other purposes.

VIII of 1894. VIII of 1878. WHEREAS it is expedient to amend the Indian Tariff Act, 1894, and to repeal, so far as it relates to this Act, and re-enact with amendments section 22 of the Sea Customs Act, 1878; It is hereby enacted as follows:—

Short title and retrospective effect.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1916.

(2) It shall be deemed to have come into force on the 1st day of March, 1916, and any sums due on account of new duties leviable thereunder or of any deficiency between the duties which have been paid and the duties which are leviable thereunder shall be deemed to be duties short-levied within the meaning of section 36 of the Sea Customs Act, 1878, and that Act shall apply accordingly. VIII of 1878.

Definition.

2 In this Act, the Indian Tariff Act, 1894 (hereinafter referred to as the said Act), means the Indian Tariff Act, 1894, as subsequently amended.

Substitution of new section 3 in Act VIII of 1894. VIII of 1894.

3. For section 3 of the said Act the following section shall be substituted, namely:—

"3. (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the second and third schedules.

(2) The Governor General in Council may, by notification in the *Gazette of India*, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said schedules as chargeable with duty ad valorem, and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article."

Substitution of new schedules for schedules II, III, IV and V of Act VIII of 1894.

4. For the second, third, fourth and fifth schedules of the said Act, the schedules contained in the first schedule to this Act shall be substituted.

Repeals

5. The enactments specified in the second schedule to this Act are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

Schedules to be substituted in the Indian Tariff Act, 1894.

(*See section 4.*)

"SCHEDULE II.—IMPORT TARIFF.

PART I.

Articles which are free of duty.

I.—FOOD, DRINK AND TOBACCO.

Names of Articles.

1. Hops.
2. Salt imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the Port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Behar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.

(For the general duty on salt, see No. 89.)

II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.

Hides and skins, raw.

3. Hides and Skins, raw or salted.

Seeds.

4. Oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India.

Textile materials.

5. Cotton, raw.
6. Wool, raw.

Miscellaneous.

7. Manures, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
8. Pulp of wood, rags and other paper making materials

III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.

Apparel.

9. Uniforms and accoutrements appertaining thereto, imported by a public servant for his personal use.

Arms, Ammunition and Military Stores.

10. The following classes of Arms, Ammunition and Military Stores:—
(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st or 2nd item and are fitted into the same case with such firearm.
(b) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform.
(c) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.
(d) Sword and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.
(e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.
(f) Swords for presentation as army or volunteer prizes.
(g) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service.
(h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.

Chemicals, Drugs and Medicines.

11. Anti-plague serum.
12. Quinine and other alkaloids of cinchona

Hardware, Implements and Instruments

13. The following agricultural implements, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes

14. The following dairy appliances, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers.

15. Instruments, apparatus and appliances, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.

16. Water-lifts, sugar-mills, oil-presses, and parts thereof, when constructed so that they can be worked by manual or animal power.

Machinery.

17. Machinery and component parts thereof as defined in No. 58 imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.

18. The following articles used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, hand knitting needles, laces, legs and needles for dobbies, pickers (buffalo and others), picking bands, picking leems, picking sticks (over and under), reed hooks, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks.

19. Drawing-in-frames imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.

Metals.

20. Current silver, nickel, bronze, and copper coin of the Government of India.
21. Gold Bullion and coin.

Paper.

22. Trade Catalogues and Advertising circulars imported by packet, book, or parcel post.

Yarns and Textile Fabrics.

23. Cotton Twist and Yarn, and cotton sewing or darning thread.
24. Second-hand or used gunny bags made of jute.

Miscellaneous.

25. Art, the following works of:—(1) Statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
26. Books, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts
27. The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods:—
Aniline blue, bisulphate of soda, china clay, chloride of magnesium, chloride of zinc, dressalin, Epsom salts, farina, Farmuna, flannel taping, Glauber salts, g china, glycerine substitutes, hoald varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.

IV.—MISCELLANEOUS AND UNCLASSIFIED.

28. Animals, living, all sorts
29. Specimens illustrative of Natural Science, including also antiquities, coins and medals.

PART II.

Articles which are liable to duty at special rates.

Number	Name of articles.	Unit or method of assessment	Rate of duty.
			Rs. a.
	I.—FOOD, DRINK AND TOBACCO.		
	Fish		
30	Fish, salted, wet or dry	Indian maund of 82⅔ lbs. avoirdupois weight	Such rate or rates of duty not exceeding twelve annas as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time fix.
	Liquors		
31	Ale, Beer, and Porter	Imperial gallon or 8 quart bottles	Four annas and six pies.
32	Cider and other fermented liquors	Do	Do.
33	Spirit, which has been rendered effectually and permanently unfit for human consumption	Ad valorem	7½ per cent.
34	Perfumed spirits	Imperial gallon or 8 quart bottles.	18 12
35	Liqueurs, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Do	14 14
	(b) If tested	Imperial gallon or 8 quart bottles of the strength of London proof	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
36	All other sorts of Spirit	Do	Do.
37	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit	Imperial gallon or 8 quart bottles.	1 6
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	Do.	1 14
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty of the rate applicable to all other sorts of spirit		
	Sugar.		
38	Sugar, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No. 74)	Ad valorem	10 per cent.
	Other food and drink.		
39	Salt, excluding salt exempted under No. 2.	Indian maund of 82⅔ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
	Tobacco.		
40	Tobacco, unmanufactured ..	Pound	1 0
41	Cheroots and Cigarettes ..	Ad valorem	10 per cent.
42	All other sorts of tobacco manufactured ..	Pound	1 8

Articles which are liable to duty at special rates—cont.

No.	Names of Articles.	Unit or method of measurement.	Rate of duty.
	II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.		Rs. A.
	Coal, Coke and Patent Fuel.		
43	Coal, coke and patent fuel	Ton.	0 8
	Oils.		
44	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any portions of petroleum, but excluding the following classes of petroleum :—	Imperial gallon.	One anna and six pies
	Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the burning of gas or other fuse, or for lubricating purposes.		
	Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (see No. 80).		
	III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.		
	Arms, Ammunition and Military Stores.		
45	Subject to the exemptions specified in No. 10—	Each.	
	(1) Firearms other than pistols, including gun and sporting rifles.	"	15 0
	(2) Barrels for the same, whether single or double.	"	30 0
	(3) Pistols	"	15 0
	(4) Barrels for the same, whether single or double.	"	10 0
	(5) Main springs and magazine springs for firearms, including gun guns and rifles.	"	3 0
	(6) Gun stocks and breech blocks	"	5 0
	(7) Revolver cylinders, for each cartridge they will carry.	"	2 8
	(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).	"	1 8
	(9) Machines for making, loading, or closing cartridges for rifled arms.	"	10 0
	(10) Machines for capping cartridges for rifled arms.	"	2 8

, or 20 per cent. ad valorem whichever is higher.

Proviso 1.—No duty in excess of 20 per cent. ad valorem shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. ad valorem, and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Articles which are liable to duty at special rates—contd.

No.	Name of article.	Unit or method of assessment.	Rate of duty.
			Rs. A.
46	Gunpowder for cannon, rifles, guns, pistols and sporting purposes.	Ad valorem ..	20 per cent.
47	Subject to the exemptions specified in No. 70 all articles other than those specified in entry No. 45 which are arms or parts of arms within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, vide No. 97), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores and any articles which the Governor-General in Council may by notification in the *Gazette of India* declare to be ammunition or military stores for the purposes of this Act.	Ad valorem ..	30 per cent.
	Chemicals, Drugs and Medicines.		
48	Opium and its alkaloids	Seer of 80 tolas ..	28 0
	Metals.		
49	Silver, bullion or coin, not otherwise specified (see Nos. 28 and 29).	Ounce	0 4
50	Silver plate, silver thread and wire, and silver manufactures, all sorts.	Ad valorem	15 per cent. Provided that, where the silver contained in an article can be ascertained or where an official or recognised certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent on the difference between the value of such silver calculated at the market value of silver and the real value of the article.
	Textile Fabrics.		
51	Cotton piece-goods, hosiery, thread other than sewing or darning thread and all other manufactured cotton goods not otherwise specified.	Ad valorem ..	3½ per cent.

SCHEDULE II.—IMPORT TARIFF.

PART III.

Articles which are liable to duty at 2½ per cent ad valorem.

No.	Name of articles.
	I.—FOOD, DRINK AND TOBACCO.
	Grain, pulse and flour.
52.	Grain and pulse, all sorts, including broken grain and pulse, but excluding flour (see No. 71).
	Provisions and Oilman's stores.
53.	Vinegar in casks.
	II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.
	Materials, ores and scrap iron or steel for re-manufacture.
54.	Iron or steel, old.
	Wood and Timber.
55.	Firewood.
	III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.
	Chemicals, Drugs and Medicines.
56.	Copperas, green.

Hardware, Implements and Instruments.

No.	Names of articles
57.	Telegraphic instruments and apparatus, and parts thereof, imported by or under the orders of a railway company.

Machinery.

58. Machinery, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, requires to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.

Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.

NOTE.—The entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under Nos. 17, 18 and 19.

Metals—Iron and steel.

63. Iron, angle.
Do. bar, rod and channel, (with ditto channel for carriages.
Do. hoop.
Do. rice bowls.

60 Iron or steel anchors and cables.
Iron or steel, beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and countersunk roofing.
Iron or steel, bolts and nuts including hook-bolts and nuts for roofing.
Iron or steel, hoops and strips.
Do. nails, rivets and washers, all sorts.
Iron or steel, pipes and tubes and fittings therefor, such as bends, heels, elbows, tees, sockets, flanges and the like.
Iron or steel, rails, chairs, sleepers bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also levershoes, clips and tie-bars.
Iron or steel, sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104.
Iron or steel, wire, including fencing wire and wire-rope, but excluding wire netting which is dutiable under No. 104.

61. Steel, angle.
Do. bar, rod, and channel, including channel for carriages.
Do. cast including spring blistered and tub steel.
Do. ingots, blooms, billets and slabs.

Metals other than iron and steel.

62. Lead sheets, for tea-chests.

Railway plant and rolling-stock.

63. Railway material for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus brake gear, couplings and springs, signals, turn tables, weigh bridges, engines, tenders, carriages, wagons, traversers, trolleys, trucks, and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing.

Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein.

Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways and are, owing to their shape or to other special quality, not adapted for any other purpose.

Miscellaneous.

64. Printing and Lithographing material, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, rubber composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and ruling and numbering machines, but excluding paper (see No. 103).
65. Racks for the withering of tea leaf.
66 Ships and other vessels for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.
67. Tea-chests of metal or wood whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.

PART IV.

Articles which are liable to duty at 7½ per cent ad valorem.

I.—FOOD, DRINK AND TOBACCO.

Fish.

No.	Names of articles.
68.	Fish, excluding salted fish (see No. 30).
69.	Fishmaws, including singally and sconce, and sharkfins.

Fruits and Vegetables.

70. Fruits and Vegetables, all sorts, fresh, dried, salted or preserved.

Grain, Pulse and Flour.

71. Flour.

Provisions and Oilman's Stores.

72. Provisions and Oilman's Stores and Groceries, all sorts, excluding vinegar in casks (see No. 53).

Spices.

73. Spices, all sorts.

Sugar.

74. Confectionery.

Tea.

75. Tea.

Other Food and Drink.

76. Coffee.
77. All other sorts of food and drink not otherwise specified.

II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.

Gums, Resins and Lac.

78. Gums, Resins and Lac, all sorts.

Metallic ores.

79. Metallic ores, all sorts.

Oils.

80. All sorts of animal, essential, mineral and vegetable non-essential oils, excluding petroleum as defined in No. 44, but including—
Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes; and
Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.

Seeds.

81. Seeds, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (see No. 4).

Tallow, stearine and wax.

82. Tallow and Stearine, including grease and animal fat, and wax of all sorts not otherwise specified.

Textile materials.

83. Textile materials, the following:—
Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.

Wood and Timber.

84. Wood and Timber, all sorts, not otherwise specified, including all sorts of ornamental wood.

Miscellaneous.

85. Canes and rattans.
86. Cowries and shells.
87. Ivory, unmanufactured.
88. Precious stones and pearls, uncut.
89. All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.

Apparel.

No. Name of article.

90. Apparel, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (see No. 60)

Arms, Ammunition and Military Stores.

91. Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting rubberite, blasting tonite, and all other sorts, including detonators and blasting fuse.

Carriages and Carts.

92. Carriages and carts, including motor cars, motor cycles and motor wagons bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof

Chemicals, Drugs and Medicines.

93. Chemicals, drugs and medicines, all sorts, not otherwise specified.

Cutlery, Hardware, Implements and Instruments.

94. Clocks and watches and parts thereof
95. Cutlery
96. Electroplated ware
97. Hardware, ironmongery and tools, all sorts, not otherwise specified.
98. All other sorts of implements, instruments, apparatus and appliances and parts thereof, not otherwise specified

Dyes and Colours

99. Dyeing and tanning substances, all sorts, and paints and colours and painters' materials, all sorts.

Furniture, Cabinetware and manufactures of wood.

100. Furniture, cabinetware and all other manufactures of wood not otherwise specified.

Glassware and Earthenware.

101. Glass and glassware, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain

Hides and Skins and Leather.

102. Hides and skins not otherwise specified, leather and leather manufactures, all sorts, not otherwise specified.

Machinery.

103. Machinery and component parts thereof meaning machines or parts of machines to be worked by manual or animal labour.

Metals—Iron and Steel.

104. All sorts of iron and steel and manufactures thereof, not otherwise specified.

Metals other than Iron and Steel.

105. All sorts of metals other than iron and steel, and manufactures thereof, not otherwise specified.

Paper, Pasteboard and Stationery.

106. Paper and articles made of paper and papier maché, pasteboard, millboard, and cardboard, all sorts, and stationery, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (see No. 22).

Yarns and Textile Fabrics

107. Yarns and textile fabrics, that is to say—
Flax twist and yarn, and manufactures of flax;
Haberdashery and millinery;
Hemp manufactures;
Hosiery, excluding cotton hosiery (see No. 51);
Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (see No. 24);
Silk yarn, noils, and waste, silk thread, silk piece goods, and other manufactures of silk;
Woollen yarn, knitting wool, and other manufactures of wool including felt;
All other sorts of yarns and textile fabrics, not otherwise specified

Miscellaneous.

108. Art, works of, excluding those specified in No. 78.
109. Brushes and brooms.
110. Building and engineering materials, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
111. Candles.
112. Cordage and rope and twine of vegetable fibre.
113. Fireworks.

Miscellaneous—*contd.*

No.	Names of articles.
114.	Furniture, tackle and apparel, not otherwise described, for steam, sailing, rowing and other vessels
115.	Ivory, manufactured.
116.	Jewellery and jewels, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (see No. 59).
117.	Matches
118.	Mats and matting.
119.	Oilcakes.
120.	Oilcloth and floor cloth.
121.	Packing—engine and boiler—all sorts, excluding packing forming component part of any articles included in Nos. 58 and 63.
122.	Perfumery, excluding perfumed spirits (see No. 34).
123.	Pitch, tar and dammer.
124.	Polishes and compositions.
125.	Prints, engravings and pictures, including photographs and picture-cards.
126.	Rubber tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127.	Smokers' requisites, excluding tobacco (see Nos. 40 to 42).
128.	Soap.
129.	Starch and farina.
130.	Stone and marble, and articles made of stone and marble.
131.	Toilet requisites, not otherwise specified.
132.	Toys, playing cards and requisites for games and sports.
133.	Umbrellas, including parasols and sunshades, and fittings therefor.
134.	All other articles wholly or mainly manufactured, not otherwise specified.

IV.—MISCELLANEOUS AND UNCLASSIFIED.

135.	Coral		
136.	Fodder, bran and pollards		
137.	All other articles not otherwise specified, including articles imported by post.		

SCHEDULE III—EXPORT TARIFF.

No.	Names of articles	Per	Rate of duty.
	JUTE, OTHER THAN BIMLIPATAM JUTE.		Rs. A. P.
1	Raw jute—		
	(1) Cuttings	Bale of 400 lbs.	0 12 0
	(2) All other descriptions	Do.	2 4 0
2	Jute manufactures, when not in actual use as coverings, receptacles or bindings for other goods—		
	(1) Sacking (cloth kept, twist, yarn, rope and twine) ..	Ton of 2,240 lbs. ..	10 0 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified	Do. ..	16 0 0
	RICE.		
3	Rice, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	0 0 0
	TEA.		
4	Tea	100 lbs. ..	1 8 0

SCHEDULE II.

REPEALS.

(*See section 6.*)

No.	Year.	Short title.	Extent of repeal.
VIII	1879	The Sea Customs Act, 1878	Section 23 so far as it relates to this Act.
XII	1894	The Indian Tariff Act (1894) Amendment Act, 1896 ..	The whole.
VIII	1910	The Indian Tariff (Amendment) Act, 1910	The whole.
VI	1911	The Indian Tariff (Amendment) Act, 1911 ..	The whole.
XVII	1914	The Second Repealing and Amending Act, 1914 ..	The entry in the first schedule regarding the Indian Tariff Act, 1894.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

C. G. TODHUNTER,
Acting Secretary to Government, Legislative Dept.

The following Report of the Select Committee on the Bill further to amend the Indian Income-tax Act, 1886, was presented to the Indian Legislature Council on the 7th March, 1916:—

We, the undersigned, Members of the Select Committee to which the Bill further to amend the Indian Income tax Act, 1886, was referred, have considered the Bill, and have now the honour to submit this our Report, with the Bill as amended by us, annexed thereto.

2. Some of our body raised the question whether it would not be possible to reduce the maximum tax payable from one anna to ten pies in the rupee; but, after discussion, the proposal was abandoned.

3. The only changes we have made in the Bill, as introduced, are two small alterations in its drafting.

4. The Bill was published in the *Gazette of India* in English on the 4th March, 1916.

5. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

W. S. MEYER.
G. R. LOWNDES.
G. M. CHITNAVIS.
FAZULBHOY CURSIMBHOY.
RAI SITA NATH RAY.
J. B. BRUNYATE.
W. H. COBB.
R. E. V. ARBUTHNOT.
MAIN MUHAMMAD SHAFI.
T. W. BIRKETT.
LIONEL DAVIDSON.

DELHI;
The 4th March 1916.

BILL No. 4 OF 1916.

[AS AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill further to amend the Indian Income-Tax Act, 1886.

11 of 1886. WHEREAS it is expedient further to amend the Indian Income Tax Act, 1886; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Income-Tax (Amendment) Act, 1916.

(*2*) It shall come into force on the 1st day of April, 1916.

II of 1886. Amendment of section 4, Act II of 1886.

2. In section 4 of the Indian Income-Tax Act, 1886 (hereinafter called the said Act), for the figures "1886" the figures "1916" shall be substituted.

Amendment of section 9, Act II of 1886.

3. In section 9, clause (*f*) of the said Act, after the word "any" the words "company or" shall be inserted.

Amendment of section 31, Act II of 1886.

4. To section 31 of the said Act the following sub-section shall be added, namely:—

"(*3*) Any agreement made in accordance with the provisions of this section shall be determined, as regards any tax not already due thereunder, by any change, subsequent to the making of such agreement, in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force."

Amendment of section 33, Act II of 1886.

5. In section 33 of the said Act, the words "during or within three months after the end of the year" are hereby repealed.

Amendment of section 38, Act II of 1886.

6. In sub-section (*1*) of section 38 of the said Act, after the word and numeral "Part IV" the following shall be inserted, namely, "for *prescribing* the procedure to be followed on applications for refund of the tax chargeable under this Act."

Insertion of new section 39A in Act II of 1886.

7. After section 39 of the said Act, the following section shall be inserted, namely:—

Limitation of claims for refund.

"39-A. No claim for refund of tax under this Act shall be allowed, unless it is made within one year from the end of the year to which the claim relates."

Substitution of new Second Schedule to Act II of 1886.

8. For the Second Schedule to the said Act, the following Schedule shall be substituted, namely:—

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX

(*See section 4.*)

First Column.	Second Column.
Sources of income.	Rate of tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any salary, annuity, pension or gratuity paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.	(*a*) If the income amounts to Rs. 1,500 per annum or Rs. 83-3-4 per mensem, but is less than Rs. 2,000 per annum or Rs. 166-10-8 per mensem—four pies in the rupee.
2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with His Majesty.	(*b*) If the income amounts to Rs. 2,000 per annum or Rs. 166-10-8 per mensem, but is less than Rs. 5,000 or Rs. 416-10-8 per mensem—five pies in the rupee.
	(*c*) If the income amounts to Rs. 5,000 or Rs. 416-10-8 per mensem, but is less than Rs. 10,000 or Rs. 833-5-4 per mensem—six pies in the rupee.
	(*d*) If the income amounts to Rs. 10,000 or Rs. 833-5-4 per mensem, but is less than Rs. 25,000 or Rs. 2,083-5-4 per mensem—nine pies in the rupee.
	(*e*) If the income amounts to Rs. 25,000 or Rs. 2,083-5-4 per mensem or upwards—one anna in the rupee.

THE SECOND SCHEDULE—*cont.*

First Column.	Second Column.
Sources of income.	Rate of tax.

PART II.

PROFITS OF COMPANIES.

Profits of a company

One anna in the rupee on the whole of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the net profits so made during the year ending on the said thirty-first day of March:

Provided that a shareholder in the company who satisfies the Collector that his annual income from all sources in the assessment year last preceding that in which the share of such profits was received, was less than anyone, as the case may be, of the amounts tabulated below, shall be entitled to a refund, calculated on any dividend paid him by the company in regard to the profits made during the period mentioned in the *first clause* at the rates specified against such such amount, namely :—

Amount.	Refund.
1. Less than Rs. 1,000 .. .	One anna in the rupee.
2. Rs. 1,000 or upwards but less than Rs. 2,000.	Eight pies in the rupee.
3. Rs. 2,000 or upwards but less than Rs. 3,000.	Seven pies in the rupee.
4. Rs. 3,000 or upwards but less than Rs. 10,000.	Six pies in the rupee.
5. Rs. 10,000 or upwards but less than Rs. 25,000. . .	Three pies in the rupee.

PART III.

INTEREST ON SECURITIES.

Interest becoming due on or after the first day of April, 1918, and payable in British India, on—

(a) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India wherever interest is payable out of British India by draft on any place in British India), or

(b) debentures or other securities for money issued by or on behalf of a local authority or company

One anna in the rupee on such interest.

Provided that, if the owner of the security satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which the interest is paid was less than any one, as the case may be, of the amounts tabulated below, he shall be entitled to a refund, calculated on any such interest, at the rates specified against such such amount, namely :—

Amount.	Refund.
1. Less than Rs. 1,000 .. .	One anna in the rupee.
2. Rs. 1,000 or upwards but less than Rs. 2,000.	Eight pies in the rupee.
3. Rs. 2,000 or upwards but less than Rs. 3,000.	Seven pies in the rupee.
4. Rs. 3,000 or upwards but less than Rs. 10,000.	Six pies in the rupee
5. Rs. 10,000 or upwards but less than Rs. 25,000.	Three pies in the rupee

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this schedule.

(a) If the annual income is assessed at—
not less than Rs. 1,000 but less than Rs. 1,750 the tax shall be Rs. 24;
not less than Rs. 1,750 but less than Rs. 1,850 the tax shall be Rs. 28;
not less than Rs. 1,400 but less than Rs. 1,750 the tax shall be Rs. 35;
not less than Rs. 1,750 but less than Rs. 2,000 the tax shall be Rs. 42.

(b) If the annual income is assessed at Rs. 2,000 or upwards but is less than Rs. 5,000—five pies in the rupee.

(c) If the annual income is assessed at Rs. 5,000 or upwards but is less than Rs. 10,000—six pies in the rupee.

(d) If the annual income is assessed at Rs. 10,000 or upwards but is less than Rs. 25,000—three pies in the rupee.

(e) If the annual income is assessed at Rs. 25,000 or upwards—one anna in the rupee."

XI of 1913. Repeal of sub-sections (3) and (4) of section 2 of Act XI of 1913.

2. Sub-sections (3) and (4) of section 2 of the Indian Income-Tax (Amendment) Act, 1913, are hereby repealed.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

C. G. TODHUNTER,
Acting Secretary to Government, Legislative Dept.

changed the position considerably for the better elsewhere especially in Gujarat, where there would otherwise have been famine.

"This year's winter rains, again—long delayed and scanty—have proved very inadequate in Northern India, though what fell last month distinctly improved the previous situation.

"The conditions described have of course materially affected the land revenue, and have involved a certain amount of outlay, to which I shall refer later, on the conveyance of fodder, and to some extent on direct relief. On the whole, however, the results, from the financial standpoint, have been much less serious than at one time seemed probable. A splendid wheat crop was harvested at the beginning of the year, and there was a satisfactory outturn of sugarcane and cotton. The jute crop, on the other hand, showed a decrease of some three million bales. As regards the crops at present on the ground, the wheat over a large area has suffered from want of rain; the cotton area and outturn are estimated at some 30 per cent below those of last year, the prospects of the oil-seed crop and sugarcane are fair; and the season has on the whole been favourable for the rice crop, except where it has suffered from floods.

"7. The depressing effects of the war on the foreign trade of India of course continue, and scarcity and dearness of freight add to the effects produced by the closure of ordinary trade channels and by special restrictions which have been necessary for military and public purposes. As an instance of the way in which freight has risen in the course of the war, and of the diversion of merchant shipping to military and naval purposes, I may mention that recent information shows that jute freights from Calcutta to Dundee are eight times what they were before the war began, while in the case of light seeds from Bombay to Marseilles the increase is nine-fold. These specimen figures will give some idea of the extent to which shortage and costliness of freight have hampered trade operations.

"There is no need to go into detail in regard to the various special restrictions which have been placed on exports and imports in the course of the war, but speaking generally such control has become much closer during the current year. The general policy throughout has been (*a*) to restrict the trade in foodstuffs and articles capable of being turned to warlike uses in the case of countries whence they can pass to the enemy; (*b*) to stimulate the export of a few articles to the United Kingdom and allied countries, or countries which are making munitions for the Allies; and (*c*) to restrict the export of a very few articles owing to their being needed in India.

"8. The combined operation of these causes, together with the stoppage of trade from and to enemy countries, has naturally resulted in the contraction of the volume of our sea-borne trade. In the year 1914-15, two-thirds of which was under war conditions, the total trade of India amounted to 354 crores (£236 million) against 491 crores (£327 million) in 1913-14, there having been a decrease, in respect of private merchandise, of 25 per cent. under imports and 27 per cent. under exports. Taking the first nine months of the current official year, the exports of private merchandise are much the same as in the corresponding period of 1914-15 (142 crores against 141), while imports are about 12 crores less (97 against 109). The advantage that 1914-15 obtains owing to its including 4 months of peace having been largely counterbalanced by the great dislocation in trade in September and October which followed the exploits of the 'Emden.' While our trade is considerably diminished with most countries, and has of course completely stopped with enemy nations and with Belgium, there has been some compensation in the shape of larger exports to the United Kingdom. In the first nine months of the current year these—in the case of the more important articles—exceeded the figure of the corresponding period of 1913-14 by 9 crores.

"9. On the export side the volume of trade has expanded in some directions under the demand for our tea, hides and skins, raw jute and jute and cotton manufactures—shipment of these articles taken together, having increased, as compared with the corresponding nine months of 1914-15, by 15½ crores. Exports of tea, gunny bags and cloth have in fact reached a record figure. The prices of all these commodities have improved: those of jute in particular have largely recovered from the depression to which I referred in paragraph 14 of my last year's speech; raw jute standing a few days ago at Rs. 52-8-0 per bale of 400 lb. against Rs. 37-8-0 on the corresponding date last year. Cotton prices too have risen, the last quotation per candy (784 lb.) of *oomras* at Bombay being Rs. 254 against Rs. 157 on the corresponding date in 1915, and Rs. 222 before the war broke out. This recovery in price, and the requirements of Japan, which has taken over one million cwt. more than in the corresponding period of 1914-15, have helped to counteract to some extent the loss of the Continental markets to which Indian cotton is in annual times ordinarily shipped: but the contraction in the exports of this staple is nevertheless over 11 crores. Exports of seeds, too, have fallen off considerably. I shall refer to wheat exports and prices towards the end of my speech, in connection with the Wheat Scheme, but I may mention here that the exports of wheat have been about 650,000 tons, which is approximately the same as in the corresponding period of 1914-15, though a great deal less than the exports of the year preceding (about 1,100,000 tons). This year the transactions would of course have been much larger than they were but for the fact that the Government, in the interests of Indian consumers, found it necessary to put special restrictions upon export.

"10. On the import side our trade for the current financial year remains much below the level reached before the war, and so far shows little recovery from the sudden drop

which occurred at the outbreak of hostilities; and this of course has had a very prejudicial effect on our customs revenue. I shall refer later on to the particular Tariff heads most affected.

"I now pass on to the task of laying before the Council our estimates for the present and the coming year.

FORECAST OF FINANCIAL CONDITIONS IN 1915-16 AND 1916-17

Revised Estimate of Revenue and Expenditure for 1915-16

"11. The general position is brought out in the following table *, which compares the current year's Budget and the Revised Estimate now put forward:—

[In millions of pounds.]

	Budget, 1915-16			Revised, 1915-16		
	Imperial	Provincial.	Total	Imperial.	Provincial.	Total.
Revenue	49 780	32 756	82 430	51·878	30 628	82 506
Expenditure	52 647	31 828	84 435	53 978	31 806	85 784
Deficit (—) ..	—2·867	—1 076*	—4·005	—2·100	—·658	—2 758

Revenue—Imperial.

"12. We budgeted this year for a total Imperial revenue of about £49.8 million. The Revised Estimate shows £51.8 million, or an increase of about £2 2 million.

"This is due entirely to an increase of £2.3 million under the net receipts from State Railways, i.e., gross receipts, less working expenses and portion of surplus profits paid to companies. In the current year's Budget we estimated the gross receipts at £35.3 million and the net at £14.9 million—against £35.6 million and £15.2 million the corresponding figures taken in the Revised Estimate for 1914-15, and £37.5 million and £17 5 million the respective figures for 1913-14. We had to estimate with caution in view of the altered state of things brought about by the war, remembering that the first four months of 1914-15 were under peace conditions. Fortunately the railways have done considerably better than we expected: the gross receipts are now taken at £37.7 million, and the net at £17.2 million. The improvement is attributable partly to more active internal trade and partly to coal which would usually have been sea-borne being diverted to railway routes in consequence of the shortage of tonnage.

"13. There is a net decrease of about £100,000 under the remaining heads of revenue, produced mainly by a falling off under Customs and the Imperial share of Land Revenue, counterbalanced by increase under some other heads.

"(1) The Land Revenue deterioration (£220,000) is accounted for by the unsatisfactory character of the south-west monsoon in various parts of the country, to which I have already alluded, especially in the United Provinces, the Punjab, and Bombay *qua* Gujarat and Sind. The position would, of course, have been much more serious but for the late rains which finally arrived in Gujarat and elsewhere.

"(2) Under Customs the decline of revenue—mainly due to war conditions, including scarcity of shipping and heavy freights—has been larger by £310,000 than was anticipated in the Budget. The most important shortages anticipated are in respect of rice (export duty), cotton manufactures, metals and manufactures of metals, and petroleum, while we get some rise in sugar and manufactured articles.

"(3) On the other hand two Imperial heads—Posts and Telegraphs, and Opium—show a satisfactory improvement, totalling £275,000. Under Salt, too, there is a rise of £150,000, but this is mainly due to speculative clearances made in the last few weeks in the expectation of an enhancement of duty. There is also, turning to heads which are largely Provincial, an improvement aggregating £210,000 in the Imperial share of Stamps and Income Tax, which is to some extent counterbalanced by a falling off of £20,000 under the Imperial share of Excise, the revenue from which is readily depressed by adverse trade and seasonal conditions

"These, however, are little more than the normal variations between estimates and actuals or semi-actuals to which we are accustomed in an ordinary year.

"(4) The assignments of Imperial revenue to Local Governments have increased by £130,000, owing chiefly to the payment to the Government of Bihar and Orissa of a contribution promised to it to meet the initial outlay on the High Court buildings at Bankipur.

"(5) The outstanding feature of the revenue history of the period is thus the excellent return from Railways, in spite of conditions which at the outset appeared adverse. As I shall show shortly, the expenditure side presents as striking a feature in the excess under military expenditure, and these two items may be noted as constituting the only really important departures from the estimates we made in forecasting, twelve months ago, the prospects of an unprecedentedly doubtful year

* But see adjustment referred to at the close of paragraph 12 and the final table in paragraph 81.

Expenditure—Imperial.

"14. We budgeted for a total Imperial expenditure of £52·6 million, which has now to be raised to £53,9 million. This increase is entirely due to larger outlay on Military Services, amounting in all to £1·6 million. In the Budget we took the total outlay under this head at £21·4 million, against £21.8 million in the Revised Estimate for 1914-15, the decrease being due mainly to cutting down of all avoidable expenditure with reference to the financial situation. I may explain that the figures I am now handling include the contribution made by India towards the war by her defrayal of the normal charges in connection with troops she has sent outside her borders, but they do not of course take into account expenditure which we incur out here merely on behalf of His Majesty's Government—in regard to such matters for instance as the supply of munitions and war material—and which we recover from them.

"The large increase over our Budget anticipation is due mainly to the following causes:—

"(1) Revised arrangements with His Majesty's Government in regard to the practical application of the general formula that India should make no saving by war conditions. The sea transport charges, for instance, which we have to incur on our own account, are at present very small, owing to the cessation of normal drafts and reliefs of British troops, and in the Budget we considered ourselves entitled to take this as a legitimate saving. After further discussion, however, it has been decided that we ought to pay the same charge as if normal conditions had prevailed; and including retrospective application of this principle to the war period of 1914-15, we have had to make an extra payment on this account of about £540,000.

"(2) It has similarly been decided that although the Territorial troops who have been sent out to us in exchange for regular British troops on the Indian establishment were at first less in number than the troops they have replaced, we ought to pay the same amount as if we had had our normal establishment of regulars all along; and adding food charges to pay and allowances, this decision results in an extra cost of about £400,000.

"(3) The military operations we have had to undertake on the North-West Frontier have involved an additional cost of about £260,000, to which must be added another £90,000 in respect of operations at Aden.

"(4) We shall also have had to spend about £260,000 more for various special measures connected with the internal security of the country and possible eventualities on the frontier.

"Taking *net* military outlay, i.e., gross expenditure less receipts this now stands at £21.8 million against £20·2 million taken in the Budget.

"15. As regards the civil heads, there is an excess of about £150,000 under furlough allowances, due to a partial relaxation of the restrictions on leave which were imposed at the beginning of the war. On the other hand, there is a saving of £120,000 on the interest payable on capital deposited by Railway Companies resulting from a curtailment of their intended borrowings.

"The other items on the expenditure side reflect the results of a stricter policy of retrenchment. The scope for retardation of expenditure is of course much less on the Imperial than the Provincial side, since the latter includes all the main heads of civil administration; and in both cases it had already been restricted by the reduced allotments which we made in the budget of the current year. The total saving on the non-military Imperial heads amounts, however, to as much as £260,000, so that, taking the military services into account, the increase on the expenditure side as a whole is £1·3 million, which falls short of the improvement in revenue by some £900,000.

Revenue and Expenditure—Provincial.

"16. The Provincial revenues were taken in the Budget at £30¾ million, and expenditure at £31·8 million, leaving a deficit of over £1 million to be met by drawings on the Provincial balances. The figures now are—revenue £30.638 million, expenditure £31·296 million, deficit £658,000. Like ourselves, the Provincial Governments have suffered in respect of their Land Revenue and Excise, their total loss under these heads, as compared with Budget anticipation, being about £380,000. There has also been a falling off of £120,000 in the Forest revenues—of which nearly £80,000 occurs in Burma and is due to shortage of freight and reduced demand for timber occasioned by the war. On the other hand, the Provinces share our fortune in having had better returns—to the extent of £215,000—under Stamps and Income Tax.

"The reduction of expenditure, amounting in all to some £500,000, occurs under Civil Works, Education and Land Revenue. I must in this connection convey our appreciative acknowledgment of the loyal and thorough way in which the Local Governments have responded to our call for retrenchment both as regards 1915-16 and 1916-17, with the result, in the case of the present year, that though their original Budget grants were restricted at the outset, and their revenues have not quite come up to expectations, the Provinces are now expected to close the year with an aggregate deficit of some £400,000 less than their Budgets allowed for.

General Results—Imperial and Provincial.

"17. The aggregate figures of Imperial and Provincial revenue and expenditure are brought out in the statement in paragraph 11, and I need only emphasise the following points:—

"(1) The revenue is £2,100,000 more than we anticipated in the Budget, there being an increase of £2.2 million under Imperial, and a decrease of £100,000 under Provincial.

"(2) The expenditure is £0.8 million more than we anticipated. There has been a saving of some £500,000 under Provincial, but an increase of £1.3 million under Imperial.

"(3) Consequently the Imperial deficit is reduced from £3 million to £2.1 million, the Provincial from £1 million to £0.6 million, and the aggregate from £4 million to £2.7 million.

"But as I shall explain later on (paragraph 60), our Budget proposals for the coming year will react on our revenue of 1915-16 to the extent of an addition thereto of about £116,000, so that the Imperial deficit becomes £2 million, or more exactly £1,986,000.

REVISED ESTIMATE, 1915-16. WAYS AND MEANS POSITION.

"18. I now turn to the ways and means arrangements of the current year. Our Budget programme contemplated the continuance of the temporary loan of £7 million taken from the Gold Standard Reserve in the earlier months of the war and the renewal of the temporary debt, also amounting to £7 million, which had been raised by the Secretary of State in 1914-15 in the form of short-term India bills. Apart from these transactions, our Budget expectations as to the outlay to be financed and the resources by which it was to be covered were as follows:—

(In millions of pounds.)

Outlay.		*Resources.*	
Imperial deficit	3·0	From balances	4·0
Provincial deficit	1·0	Rupee borrowing	3·0
Capital outlay—		Fresh sterling borrowing	6·5
Railways	8·0	Famine insurance and miscellaneous	
Irrigation	1·1	items	0·1
Delhi	0·3		
Discharge of debt (India bonds and Indian Midland Railway debentures)	1·0	Total ..	14·6
Unfunded debt	0·2		
Total ..	14·6		

"19. The opening balance of the year (in India and England together) was estimated at £21.4 million and the closing balance at £16.4 million.

"The actual opening balance has, however, turned out to be £22.7 million. This is mainly accounted for by the fact that the Imperial deficit for 1914-15, which we had taken at £2.8 million, proved to be £1 million less, owing mainly to unexpectedly better receipts under Railways and heavy clearances of Salt towards the close of the year. There was also some further lapse under capital expenditure.

"20. The figures in paragraph 18 will now stand as follows:—

(In millions of pounds.)

Outlay.		*Resources.*	
Imperial deficit (vide end of para. 17)	2·0	From balances	5·0
Provincial deficit	0·6	Rupee borrowing	3·3
Capital outlay—		Sterling borrowing	3·1
Railways	4·9	Unfunded debt	0·7
Irrigation	0·6	Special war receipts	1·7
Delhi	0·3		
Discharge of debt	1·0	Total ..	13·8
Famine insurance and miscellaneous items.	1·1		
Total ..	13·8		

"21. As regards outlay, I have already explained the decrease in the Imperial and Provincial deficits. The Railway programme was reduced by some £250,000 almost at the outset in consequence of pressure from the Treasury at home against undertaking new works. The remaining falling off under this head as compared with Budget anticipations is due to difficulties in obtaining Railway material, etc., from home and the economies enjoined with reference to the existing financial situation. There is also a minor saving under the Irrigation programme, and a slight excess, which will be explained later on, in the Delhi expenditure.

"The various items that make up the Famine Insurance and Miscellaneous head, instead of almost counterbalancing one another as was anticipated in the Budget, have,

on the whole, involved a substantial net outlay, owing mainly to heavier withdrawals of deposits and advances for our troops in the field, and also transactions connected with Council Bills. This head is thus transferred to the outlay side, while on the other hand the entry 'Unfunded Debt' is now expected to yield us a net receipt, and is transferred to the resources side of the account just given.

"Lastly we have applied £5 million of the savings available under the outlay side of our original programme to the reduction by that amount of the £7 million which we temporarily borrowed from the Gold Standard Reserve in 1914-15; and as the Secretary of State's Council drawings have enabled him to discharge this liability at home, the Reserve is thus in a stronger position, actually as well as potentially, in the event of any future weakening in exchange. It will be noticed that this sum of £3 million corresponds roughly to the amount by which, in the special circumstances of the year, we have had to curtail the sum originally destined for Railway capital expenditure, so that that lapse may be regarded as having been employed in the next best way—that of strengthening our general position for the remainder of the war.

"22. As regards resources, the increase of £300,000 as compared with the Budget estimate under rupee borrowing is due to the 50 lakhs received from the special Post Office section of the loan of 1915 to which I shall refer in greater detail later on. On the other hand the net sterling borrowing has fallen from £6·5 to £3·1 million since, in present circumstances, the Secretary of State has only found it possible to raise £3·4 million out of the £6·5 million of fresh sterling borrowing which the Budget calculations took credit for, while he has had to discharge some £300,000 of Railway debentures which he had originally intended to renew.

"Under Unfunded Debt, in view of the heavy withdrawals from postal savings banks in 1914-15, we assumed in the Budget, as a matter of precaution, that there would be further withdrawals amounting to £1 million in the current year, which would, however, be largely counterbalanced by Provident Fund and other deposits. The anticipation of heavy withdrawals has happily not been realized. These amount to £170,000 only, of which £120,000 has gone into the post office section of the new loan. Thus the Unfunded Debt head has yielded receipts amounting (after including the large subscriptions to Provident Funds managed by Government and the accrual of fresh interest on savings bank accounts) to £700,000, instead of a net outlay of £200,000 as anticipated in the Budget.

"We have also obtained certain special receipts arising from war conditions which we are temporarily carrying in our balances. These include £350,000 from the liquidation of hostile firms, and about £700,000 obtained from the employment of captured enemy vessels, as well as a balance on our wheat operations to which I shall refer later, and which we are holding in suspense until the wheat scheme is finally closed.

"The transactions above described bring us to a closing balance of £17·7 million in India and England, exclusive of the amount held in the balance of the Home Treasury on account of the Gold Standard Reserve.

BUDGET ESTIMATE OF REVENUE AND EXPENDITURE FOR 1916-17 ON PRESENT BASIS OF TAXATION.

"23. The following table brings out, on the present basis of taxation, our Budget anticipations for 1916-17, as compared with the Revised Estimate for the current year.

[In millions of pounds.]

	Revised, 1915-16.			Budget, 1916-17.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	51 883	30·520	82·403	52 491	30·048	82 958
Expenditure	53 983	31 296	85 284	54 959	30 913	85 872
Deficit (—) ..	— 2 100	— 776	—2 781	—2 468	— 869	— 2 914

Revenue—Imperial.

"24. Assuming a normal south-west monsoon in 1916, we take the Imperial revenue for 1916-17 at £52 million, or about £130,000 more than what we are now expecting in the current year.

"The satisfactory results of the working of the Railways this year justify our assuming a considerably higher return than was considered safe a year ago, and we have put up both the gross receipts and the net revenue by more than £1½ million, as compared with the current year's budget. This head, however, is one under which it is specially necessary to take cautious estimates, since a relatively small percentage of error may lead to a difference in the aggregate sufficient to affect the financial position to a material extent. Even apart from the war and possible further trade restrictions connected therewith, the outlook for 1916-17 is not wholly satisfactory in view of the unfavourable south-west monsoon of the current year and the unsatisfactory winter rains, and we think, after very careful examination, that it is not safe to count on a full repetition of the record railway revenue which we count on obtaining this year. Thus our estimates, for gross receipts

(£37.2 million) and for net railway revenue (£16.6 million), are from five to six hundred thousand pounds below the Revised Estimate of the current year, or to be more exact, £610,000 in the case of net revenue.

"On the other hand we expect an increase of more than £400,000 under Opium. This is associated with a brisk demand in the Far East, which has led to an increase in the indents from the Straits Settlements and Hong Kong, whose Governments we supply direct, and has enabled us to raise the upset price of the opium which we sell by auction up to Rs. 1,800 a chest with effect from January last, so that we obtain the full benefit of the higher prices throughout 1916-17, as against a part only of the current year. Also, on a re-examination of the existing cost of production, we have somewhat enhanced the charge which we recover from Local Governments for opium supplied to them for excise purposes. We expect, too, a large increase in the demand for the export of opium to England for medical purposes, which has come into being from the shutting down of the Turkish market.

"25. The variations under other heads are less important. In the Imperial share of Land Revenue we expect an improvement of £139,000 as compared with this year's yield, which has been reduced in some tracts by remissions and suspensions following the unsatisfactory monsoon. We allow too for a continued growth of revenue under Posts and Telegraphs, and for a reduction in the assignments of Imperial revenue to Local Governments owing to the absence of certain special contributions given in the current year. Interest receipts also show a substantial improvement owing to a large investment in respect of the Paper Currency Reserve to which I shall refer at a later stage.

"On the other hand, our Salt revenue is not likely to be again disturbed, as it has been for the last two years, by clearances towards the close of the year with a view to the evasion of a threatened increase in the salt duty; so we cannot count in 1916-17 on the additional revenue obtained this year.

"For Customs as a whole we are practically repeating the Revised Estimate of the current year. We allow for a possible fall in the demand for silver and in the imports of piece-goods, but also for the fact that a considerable improvement is expected under sugar in view of the new tariff valuations, which reflect the high prices arising from the war.

Expenditure—Imperial.

"26. On the expenditure side we have to provide for about £600,000 more than in the current year owing largely to increased provision for Postal and Telegraph and Military expenditure, amounting to about £280,000 and £150,000 respectively. In the former case the increase is mainly due to the necessity for replenishment of stores, stocks having been depleted in the current year.

"Under Interest on Debt, there is comparatively little change. As each new rupee loan is raised the interest charges increase, but on the other hand we shall avoid next year a considerable payment of interest to the Gold Standard Reserve through the discharge of £3 million of the temporary loan which we took from it in 1914-15, and there will also be some saving, which I shall explain later on, in respect of sterling India Bills. There will, however, be some increase in the interest on capital deposited by Railway companies, as a whole year's interest payments will fall due upon their borrowings (through the Secretary of State) in the current year.

"27. We estimate the net expenditure on military services at £22 million, against £21.8 million in the Revised Estimate for the current year. We shall be relieved in 1916-17 of certain arrear charges which we had to meet this year—*vide* paragraph 14 above. But in view of sudden military requirements which are likely to arise in a time of war, such as contributed to the large excess over our Budget Estimate in the current year, we think it only prudent to provide for some moderate reserve to meet such unexpected and minor contingencies.

"I may mention here that, speaking very roughly—for the actual readjustment of charges in respect of the many units involved is an exceedingly complicated matter, and calculations are liable to further disturbance by changes in the strength and composition of the expeditionary forces fighting outside India—our contribution to His Majesty's Government in respect of the cost of the troops we have furnished for fighting the battles of the King-Emperor outside his Indian dominions will amount to about £11 million from the commencement of the war up to the 31st March 1916, and may be provisionally taken at £8 million for 1916-17. The amount is increasing with the additions which have from time to time been made to the contingents originally furnished by India. We have also during this period incurred a considerable outlay in India, which would not have come upon us but for the war.

"28. Taking Imperial revenue and expenditure together, and still adhering to the present basis of taxation, our deficit for next year is likely to be £2.6 million, against £2.1 million estimated in present conditions for 1915-16, and £1.8 million which actually occurred in 1914-15, the first year of the war.

Revenue and Expenditure—Provincial.

"29. The Provincial revenues are taken in the new Budget at £30.5 million, and the expenditure at £30.9 million, the deficit, to be met by drawings on Provincial balances, being thus restricted to about £400,000.

"A small deterioration of £30,000 under revenue, as compared with the Revised Estimate, is due to non-recurrence of the special assignments of Imperial revenue mentioned in paragraph 13, partly counterbalanced by some expected recovery under the Land Revenue head following the depression of the current year. The further curtailment of expenditure amounts to about £400,000, this being effected by retrenchment in public works outlay. With the further prolongation of the war, economy in every direction is imperative, and the Local Governments, as I have already said, have co-operated most cordially and effectively in this policy.

"30. It will, however, be seen from the following statement, which brings together the Provincial outlay under the heads Education, Medical and Civil Works for the last few years, that the retrenchments which have been made under Education and Medical are not in any way of a sweeping character. The Medical head of course includes sanitation outlay.

[In thousands of pounds.]

Year.	Education.	Medical.	Civil Works.
1911-12	1,961	1,088	4,619
1912-13	2,490	1,142	6,936
1913-14	2,654	1,189	5,959
1914-15	2,182	1,302	3,129
1915-16 .. .. (Budget).	2,278	1,258	4,822
1915-16 .. .. (Revised)	2,064	1,261	4,330
1916-17 .. .. (Budget).	2,187	1,318	3,946

"It will thus be observed that the Education and Medical expenditure is still on a somewhat higher level than in the pre-war year, 1913-14, and, as regards Education, much above the outlay in the years 1911-13. There has been a very considerable retrenchment under Civil Works as is only natural, since this head works as a regulator of Provincial finance, enabling expansion of expenditure when times are good and reduction when they are bad.

General Results—Imperial and Provincial.

"31. Reverting to the table in paragraph 23, we estimate that, on the present basis of taxation, the total revenue, Imperial and Provincial, for 1916-17 will be £82.5 million and the total expenditure £85.4 million, resulting in an Imperial deficit of about £2.6 million, and a Provincial deficit of about £400,000. The latter, as I have said, will be met by drawing on the balances at the credit of Local Governments. We have now to consider how the Imperial deficit is to be faced.

ADDITIONAL TAXATION PROPOSALS.

"32. In dealing with the Budget for the current year we determined, with the approval of the Secretary of State, not to impose any additional taxation with reference to the large deficit then anticipated for 1915-16 and that of 1914-15. Though assuming continuance of the war during 1915-16, we were not at that time warranted in anticipating its long duration thereafter, and we therefore found our requirements for the time being by temporary and exceptional measures. We renewed temporary borrowings to the extent of £7 million which we had made from the Gold Standard Reserve in 1914-15, and the Secretary of State did the same in regard to short-term India bills to a like amount which he had raised in London. It was also proposed that the Secretary of State should raise about £6½ million by fresh borrowing at home while we were to issue a rupee loan of £3 million in this country. Even so, however, we had to reduce our programme of Railway and other capital expenditure from about £14 million, the sum taken in the Budget for 1914-15, to £9.4 million. Circumstances are now altogether different. We must assume that the war will continue for yet another year, and, it may be, longer. The Secretary of State has been unable, owing to the financial situation at home, to raise the full amount of the fresh borrowing in London contemplated for this year, and it has become our evident duty to provide for our own requirements without outside assistance, while the supplying capacity of the Indian money market is limited. We have also to recollect that the termination of the war, when it comes, will leave us with heavy financial demands upon us. We shall still, in all probability, have a large amount of temporary debt to pay off, and must also prepare for the liquidation of the rupee loan raised this year, which has to be repaid by 1923. We shall likewise have to surrender nearly £2 million which we shall have received in connection with the liquidation of hostile firms and the employment of captured enemy vessels and are using temporarily to meet our own requirements. On the revenue side, again, we must recognise that the experiences and lessons of the war must also add in some directions to our permanent military charges; and, lastly, it is desirable that we should be in a position, when peace returns, or as soon after as may be, to provide further funds for such beneficent purposes as the improvement of education and sanitation.

"In paragraph 54 of my speech introducing the Financial Statement for 1915-16, I said that the Government would not hesitate to resort to increased taxation to meet a deficiency in revenue which promised to be of a more or less abiding character. That contingency has now to be faced. The war continues, and we cannot go on, year after year, with uncovered deficits. We consider it essential in the present uncertain outlook to increase our revenue resources in order to make good the anticipated Imperial deficit of the coming year and also to supply a substantial surplus. I now proceed to indicate the methods by which, with the approval of His Majesty's Government, we propose to effect this.

"33. In the first place we propose to raise a sum of about £2.1 million by new and enhanced customs duties in the manner which I now proceed to explain:—

"Our general import tariff has been at the rate of 5 per cent *ad valorem* since 1894. We now propose, save in the case of sugar, to raise it to 7½ per cent *ad valorem*, and we hope thereby to get an increase of revenue of about £420,000, excluding the duty on metals which I deal with later. In this as in other cases, I have, in calculating enhanced receipts, made allowance for decrease in consumption following the higher rates.

"In the case of sugar, in view of the large imports of this article and India's facilities for internal supply, we consider that we shall not be inflicting any real hardship on the consumer by fixing the import duty at 10 per cent. by which we hope to raise an extra £400,000.

"34. Next we propose a material curtailment of the free list. The present list is based partly on the existing tariff law and partly on executive concessions, with the result that revenue is being unnecessarily surrendered, and the increasing range of exemption encourages applications for still further concessions. We propose hereafter to confine the statutory free list to the following items:—

"*First.*—Gold coin and bullion; and current Indian silver, nickel, bronze and copper coin.

"*Second.*—Certain essential materials—raw hides and skins, raw cotton, raw wool and paper-making materials.

"*Third.*—Certain agricultural requisites—machines and implements for husbandry, dairy appliances, and manures, including certain chemical manures.

"*Fourth.*—Certain articles, the exemption of which follows logically from our practice of levying an excise on cotton goods and hear, namely, cotton yarns and cotton thread, cotton spinning and weaving machinery, certain stores and articles used in the manufacture of cotton goods, and hops.

"*Fifth.*—A few specific articles, the exemption of which is either (*a*) supported by the practice of most countries—animals, works of art devoted to public purposes, books, natural science specimens, uniforms of public servants and military officers, and arms forming part of their equipment; or (*b*) justified by their special importance in Indian conditions—quinine and anti-plague serum.

"We have further included in the statutory free list the conditional exemption hitherto granted by executive instructions to salt imported for manufacturing purposes; and also the exemptions in favour of oil-seeds imported by sea from a Native State, and in regard to the professional equipment imported by passengers, trade catalogues and circulars imported by post, and second-hand gunny bags.

"35. The following articles now on the free list will hereafter pay duty at 2½ per cent *ad valorem*, which will still leave them 5 per cent below the general tariff rate:—

"Grain and pulse; tea chests and lead sheets used in their manufacture, and tea racks; firewood; printing and lithographing material; machinery other than the cotton spinning and weaving machinery above indicated; railway material, including telegraphic apparatus imported for railways; and ships. Coal, coke and fuel will be taxed at a quantitative rate of 8 annas per ton, which is roughly equivalent to 2½ per cent *ad valorem*.

"While taxing grain and pulse at 2½ per cent in ordinary circumstances, the Government will be prepared, when necessary, to consider the question of exempting them by executive order in famine years.

"Railway material imported by railways worked by the State is, and will remain, free under section 20 of the Sea Customs Act, as Government stores. Railway material for other railways, including those owned by the State but leased to Companies, will be taxed at 2½ per cent. The taxation of this latter class of railway material follows logically on the proposed equivalent taxation of machinery and ships, these three groups of imports having always been equally treated.

"36. The remaining articles now on the free list, which have got on to it more or less accidentally, and in regard to which there is no reason either for complete exemption or specially favourable terms, will be taxed at 7½ per cent under the general tariff rate. These are fresh fruits and vegetables, fish maws, bamboos, bristles and fibres, horn, raw jute, oil cakes, plants, precious stones, and pearls, gum olibanum, motor cars for goods, and earth, common clay and sand.

"37. The above modifications of the existing free list are estimated to give us £160,000.

"38. The duty on iron and steel, which is now one per cent *ad valorem*, will be raised to 2½ per cent; and that on other metals, which is now 5 per cent, will go up to 7½ per cent, following the increase in the general rate on imports. These increases will yield about £80,000.

"39. I now come to articles which are subject to special rates of duty under the existing tariff. We propose, as I shall explain directly, to enhance the existing rates in the case of arms, liquors, tobacco and silver manufactures. I shall then briefly refer to some articles on which we propose to leave the existing tariff rates untouched, and finally pass on to two important additions to our list of dutiable exports.

"40. As regards arms and ammunition, the effect of the present tariff is, generally speaking, that these are ultimately taxed at a rate of 10 per cent *ad valorem*. We propose to double this, the additional revenue expected being some £20,000.

"41. The taxation of liquors involves considerable complications, so I will deal with the matter class by class—

"(1) The duty on ale, beer, porter and cider is now 3 annas per gallon against 8*d.* per gallon in England. We propose to raise this to 4½ annas, and, in accordance with the usual practice, to make a similar increase in the excise duty on locally manufactured beer.

"(2) The rates on spirits will be recast as follows, and the rule now prescribed for potable spirit will, again in accordance with previous practice, apply to spirit of the same description manufactured in India and technically known as "foreign spirit."

(*a*) Perfumed spirit, per liquid gallon Rs. 18-12.

(*b*) Liqueurs, cordials, mixtures and other preparations containing spirit—(1) if entered in such a manner as to indicate that the strength is not to be tested, Rs. 14-10 per liquid gallon; (2) if tested, Rs. 11-4 per proof gallon.

(*c*) Spirit which has been rendered effectually and permanently unfit for human consumption, 7½ per cent *ad valorem*.

(*d*) Spirit, other sorts, per proof gallon Rs 11-4.

"(3) In explanation of these proposals I may observe that:—

(*a*) The rate on potable spirit, which is of course much the most important item, is to be raised from Rs 9-6 to Rs. 11-4 per proof gallon so as to bring the Indian rate of duty to the level of the English rate, which is approximately 15 shillings per proof gallon.

(*b*) The preferential rate of Rs. 7-13 per proof gallon which was accorded by the tariff of 1910 to spirit contained in drugs, medicines or chemicals is now to be withdrawn. This preferential rate evoked protests from manufacturing chemists in India, who had to pay for imported spirit required by them for the local manufacture of drugs at the rate applicable to potable spirit, and were therefore placed at a disadvantage compared with manufacturing chemists outside India. To remove this disability administrative arrangements have been in force since 1910 under which Indian manufacturing chemists have been able to obtain spirit at the rate of Rs. 7-13 per proof gallon. We propose to adjust these difficulties, and at the same time to obtain a larger revenue, by taxing the spirit now in question at the same rate as potable spirit.

(*c*) Similarly, administrative difficulties have arisen in connection with the treatment prescribed in 1910 for the assessment of liqueurs, cordials and perfumed spirit and toilet preparations. The proposals now put forward follow closely the procedure adopted in England in the treatment of these spirituous preparations. A higher liquid gallon rate, viz., Rs. 18-12, corresponding to the English rate of £1-5, is proposed for perfumed spirit; and a somewhat lower liquid gallon rate is proposed for all spirit not tested, other than perfumed spirit. The present position is that perfumed spirit pays Rs. 13 per liquid gallon, while liqueurs, etc., pay at the same rate, and without any statutory option of test with reference to proof strength, an omission which weighs unduly on the weaker liqueurs.

"(4) The duty on champagne and sparkling wines now stands at Rs. 3-12 per gallon, which it is proposed to raise to Rs 4-8, while the duty on still wines will be increased from Rs. 1-8 to Rs. 1-12 per gallon. The imports of these articles are on the decline, and it is thought that a higher rate would not be fiscally productive. The increase we are now making is, moreover, proportionately nearly the same as that which we propose under spirits.

"(5) We estimate that we shall get about £130,000 from the above proposals inclusive of £20,000 from the excise on beer and spirits.

"42. The present rates of duty on tobacco, cigars and cigarettes are as follows:—

	Rs.	A.	P.	
On unmanufactured tobacco	1	0	0	per lb.
On cigars	1	10	0	"
On cigarettes weighing 3 lbs. or more per 1,000	1	4	0	"
On cigarettes of less weight	3	2	0	per 1,000
On manufactured tobacco, other sorts	1	2	0	per lb.

"43. (1) We leave the rate on unmanufactured tobacco unaltered, as the present duty is approximately 100 per cent *ad valorem*.

"(2) The quantitative rate on cigars and cigarettes is to be replaced by an *ad valorem* rate of 50 per cent. In the case of cigars this rate may be taken as equivalent to an increase of about 30 per cent on the present quantitative rate. As regards cigarettes the aggregate duty collections now represent approximately 30 per cent of value; but the present quantitative rate presses heavily on the very cheap brands, invoiced at Rs. 6-14 a thousand, which form the bulk of the imports. The duty represents, in their case, 45 per cent of value, while in the case of a large number of the better brands of cigarettes, particularly those imported from Egypt, the proportion of duty to value is considerably less, running between 9 and 35 per cent. A certain amount of inconvenience and loss is also caused to importers

by the necessity of weighing the cigarettes to ascertain the duty leviable at the quantitative rates. The substitution of an *ad valorem* rate will thus have the double effect of drawing some additional revenue from the better class of cigarettes without adding materially to the burden on the cheaper class, and of removing the practical difficulties in applying the present quantitative rates.

"(3) We propose to raise the rate on manufactured tobacco, other sorts, from Rs. 1-2 to Rs. 1-8 per lb., which will be roughly proportionate to the increase of duty in the case of cigars.

"(4) We hope to get about £30,000 from these changes in connection with tobacco.

"44. We do not propose any increase in the duty of 4 annas an ounce imposed on imported silver in 1910, which represents an *ad valorem* rate of some 15 or 16 per cent. In the case of silver manufactures, however, which at present come under the general tariff, we propose to make a change to remove a disability under which Indian silversmiths labour. They have now to pay duty at 4 annas per ounce for the silver required for the manufacture of their goods, while silverware and silver thread imported into India only pay duty at the general rate. We now propose that where the importer can give the Collector of Customs proof as to the silver contents of an article made or partly made of silver, the duty on such silver contents shall be at the rate applicable to silver, namely 4 annas per ounce, the residual value of the article being taxed at 7½ per cent. Where, however, no such proof is forthcoming, the whole duty will be at 15 per cent *ad valorem*. Executive instructions will, however, issue exempting from this special tax articles which only contain an inconsiderable proportion of silver.

"45. We are not modifying the duty of 1½ annas a gallon imposed on imported petroleum in 1910, which is equivalent to some 20 per cent *ad valorem*. We also leave the export duty on rice unaltered. I shall refer presently to the case of salt.

"46. The only other important item in the existing tariff on which I have not yet touched is cotton manufactures. For the last 20 years the position has been that cotton twists and yarns of all kinds are free of duty, while a duty at the rate of 3½ per cent is imposed on woven goods of all kinds, whether imported or manufactured in Indian mills. We propose to leave the position here as it stands.

"The Council will naturally ask why, at a time when fiscal necessities compel us to make a material enhancement of the tariff in nearly every other direction, we should leave cotton alone. Well, the Government of India have not failed to represent their view that there should be a material increase in the cotton import duties, while the cotton excise, which has formed the subject of such widespread criticism in this country, should be left unenhanced, subject to the possibility of its being altogether abolished when financial circumstances are more favourable. But His Majesty's Government, who have to consider the position from a wider standpoint, felt that the raising of this question at the present time would be most unfortunate, as it would provoke a revival of old controversies at a time when they specially desired to avoid all contentious questions both here and in England, and might prejudice the ultimate settlement of the larger issues raised by the war. His Majesty's Government feel that the fiscal relationship of all parts of the Empire as between one another and the rest of the world must be reconsidered after the war, and they desire to leave the question raised by the cotton duties to be considered then, in connection with the general fiscal policy which may be thought best for the Empire, and the share, military and financial, that has been taken by India in the present struggle. His Majesty's Government are aware of the great interest taken in this question in India and of the impossibility of avoiding some reference to it when new taxation has to be raised, but they are confident that their decision is in the best interests of India and that premature discussion of this particular issue could only be harmful. We fully realise the force of these arguments at the present juncture, and consequently we are reluctantly compelled not to propose any modification in respect of the cotton duties.

"47. Our final proposal connected with the tariff is the imposition of an export duty on two important staples, namely, tea and jute. Both these industries have been specially prosperous during the war, and in the case of jute I think there is already a considerable consensus of opinion that if the financial situation created by the war should necessitate heavy additional taxation, this is one of the first articles which might legitimately be taxed. The case of tea is hardly less strong, especially in view of the fact that, in spite of its largely industrial character, the tea business has for 30 years been exempted from income tax.

"I may add that in the case of tea, we have a precedent for special taxation in the recent action of the Ceylon Government, which, after the war broke out, imposed an export duty of Rs 1-8 per 100 lbs. We propose to follow this example and adopt the same rate, a measure which is estimated to produce some £300,000 of revenue in the coming year. Our proposals contemplate, however, the exemption of forward contracts entered into before the present date. We also propose to exempt tea waste.

"48. Jute is an article which can well bear a special rate of export duty, not only because of the present prosperity of the trade, but in view of the monopoly which India has in this product. The only existing special taxation on jute is a small cess levied in Calcutta and Chittagong the proceeds of which go to the Improvement Trust in the case of Calcutta, and the local Port Trust in the case of Chittagong. It was accepted, however, when these cesses were imposed, that they were not to prejudice any future claim of Government to tax jute for our Imperial purposes.

"Our present proposal is to tax both the raw and the manufactured article. In the case of raw jute we contemplate a general rate of Rs. 2-4 per bale of 400 lbs., which is approximately equivalent, at present prices, to an *ad valorem* duty of 5 per cent. There are, however, certain classes of jute, known technically as "cuttings" and "rejections," which are of much smaller value, and we therefore propose a special rate of 10 annas per bale on cuttings and Rs. 1-8 on rejections.

"Manufactured jute falls under two main classes, known to the trade as sacking and hessians, respectively. We propose a duty of Rs. 10 per ton on sacking and Rs. 16 per ton on hessians—a rate which, in each case, corresponds approximately in the taxation, at 'raw jute' rates, of the material used in the production of the goods.

"49. We propose however, following the spirit of section 20 of the Sea Customs Act, to exempt from this duty manufactured jute which is exported under specific demand from His Majesty's Government, i.e., in pursuance of War Office contracts.

"Also as in the case of tea we propose to exempt forward contracts entered into before the present date, a concession which will appreciably diminish the revenue to be obtained from the new duty in the first year. We estimate this at about £580,000.

"50. The tariff changes above indicated will apply to external trade by land, from which another £30,000 is expected, as well as to that by sea. In the aggregate, they are estimated, as I have already stated, to bring in a total increased revenue of about £2·1 million. I shall, during the present sitting, introduce a Bill embodying the legislation required, and I shall ask Your Excellency's permission to suspend the rules of business so as to admit of the immediate nomination of a Select Committee thereon and an instruction to them to report at a very early date. It will be readily understood that it is most essential to get the fiscal changes which we propose passed into law as soon as possible, and with effect from the present date, since otherwise there would be large clearances of goods to avoid the higher duties.

"51. The next source from which we propose to derive increased revenue is Salt. Between 1888 and 1902 salt was, generally speaking, taxed at Rs. 2-8 per maund. Then a cycle of prosperity permitted a gradual reduction of the duty to Rs. 2 per maund in 1903, to Re. 1-8 in 1905, and to Re. 1 in 1907, at which figure it now stands. The maund on which this duty is calculated is a little more than 82 lbs.; consequently, the existing rate amounts to only about one-fifth of an anna per lb.

"Enhancement of the salt tax has always been looked on as a reserve to be utilised when war or other financial calamities should come upon us, and in making the reductions of the tax which I have noted above our predecessors had in view the increase thus afforded in the potentialities of this reserve. It is only natural, therefore, that in the present situation we should turn to an increase in the salt duty. On the other hand, it has to be remembered that the duty is largely paid by the poorer classes; and that the increases proposed in our customs tariff will to some extent fall upon poor consumers. In the interests of the poor, therefore, we propose to make only a very small increase in the salt tax, i.e., to increase it from Re. 1 to Rs. 1·4 per maund. This rate will still be less than that levied only nine years ago, and the taxation will now amount to about ½ annas per lb. We estimate the extra revenue obtainable from this increase in 1916-17 at £600,000.

"It may interest the Council in this connection to be informed that Italy, too, derives a considerable amount of revenue from salt. This was put down in the Italian budget for 1914-15 at the equivalent of £3·6 million, and the taxation has recently been raised so as to bring in another £800,000. Our salt revenue on the present basis of taxation is estimated at £3·4 million, and with the extra duty at £4 million. Italy, therefore, is raising rather more than we do from salt, and from a population which is about one-seventh of that of British India.

"52. Here, too, it is necessary to apply the increase to imported and, generally speaking, to locally produced salt, with effect from the 1st March. The enhancement of salt duty will not require special legislation. It can be effected under the law by notification by the Governor-General in Council.

"Locally produced salt in Burma has hitherto been taxed at less than the general rate of duty, though the tendency has been gradually to work up to this. We shall consider later whether the present enhancement should not also involve a proportionate increase in the special Burma taxation.

"53. I now come to Income-tax, in regard to which I may first note that this term now replaces the old designation "Assessed Taxes" in Heads VIII and 20 of our Revenue accounts, since there is at present no other tax to reckon with under these heads. The first general income-tax for British India was enacted in the year 1860, and it may be noted that all incomes above Rs. 500 a year paid 4 per cent, or about 6 pies in the rupee, and that profits on land were assessed, except in the case of cultivators of land whose rent value was less than Rs. 600 per annum. This Act had a short life, but it was succeeded by various other income-tax and license tax enactments, ending with the present Income-Tax Act of 1886.

"54. The main features of this Act are as follows. It exempts—

(*a*) Incomes derived from land assessed to land revenue and from agriculture.

(*b*) Incomes derived from property solely employed for religious or public charitable purposes.

(*c*) Salaries of officers and soldiers employed in a military capacity, when these do not exceed Rs. 500 a month, or Rs. 6,000 a year.

(*d*) All incomes which would otherwise be taxable if these are less than Rs. 1,000 a year.

"The last exemption originally stood at Rs. 500, but this limit was raised to Rs. 1,000 in 1903. With the exception of that change, the Act of 1886 has remained in force to this day.

"The taxation arrangements which it authorises are as follows:—

"Salaries and pensions are assessed at 4 pies in the rupee if between Rs. 1,000 and Rs. 1,999 per annum. If above that amount, they pay 5 pies in the rupee.

"Other incomes, derived from sources outside profits of companies and interest on securities, if they are between Rs. 1,000 and Rs. 1,999, pay on a scale of fixed rates which varies from Rs. 20 to Rs. 42, and approximates roughly in its total effect to a 4 pie rate. Incomes of Rs. 2,000 or upwards similarly derived pay at the 5 pie rate.

"Profits of companies are uniformly assessed at 5 pies in the rupee. The same rate is levied upon interest on securities; but here the holder may get an exemption or a rebate at the 4 pie rate, as the case may be, if he can prove that his income from all sources is less than Rs. 1,000, or falls between Rs. 1,000 and Rs. 1,999.

"55. Speaking generally, therefore, our normal income-tax rate is 5 pies in the rupee, which is about equivalent to 6*d*. in the pound, and it may be noted that, when the Act was introduced, the English income-tax stood at 8*d*. in the pound.

"Since then, as is well known, very great changes have been made in the English income-tax the principle of graduation has been introduced, the rates have been very much raised, and since 1910 there has been a super-tax which is now levied on incomes above £3,000. In 1914 just before the war—the super tax apart—the rates of income-tax ranged from 9*d*. to 1*s*. 3*d*. in the pound. These were doubled after the war, and in 1915, there was a further increase of 40 per cent on the previously doubled rate; while the limit of exemption was reduced and the scale of previous abatements cut down. The English income-tax, apart again from the super-tax, may, therefore, now be said to run from 2*s*. 1*d*. to 3*s*. 6*d*. in the pound. The contrast afforded by India is thus very marked.

"Now it is not necessary, or desirable, to propose any such heroic measures as those which have been forced upon Chancellors of the Exchequer in England; but our income-tax here is undoubtedly very low, and there will be general agreement, I think, that, at a time when it has become necessary to increase taxation materially, and to hit the poor in some measure by the raising of the salt tax, more money should be exacted from the incomes of the relatively well-to-do.

"56. Our proposals for obtaining more money from the income-tax are as follows:—

(*a*) We propose to leave all existing exemptions untouched, and also to make no alteration in the taxation of persons whose incomes, official or private, are less than Rs. 5,000 per annum.

(*b*) In the case of incomes under Parts I and IV of Schedule II of the Act, i.e., salaries and pensions, and incomes from the "other sources" mentioned above which exceed the last-mentioned sum, we propose to enhance the tax in the following way:—

(1) Incomes from Rs. 5,000 to Rs. 9,999 will pay 6 pies in rupee, or 7½*d*. per pound.

(2) Incomes from Rs. 10,000 to Rs. 24,999 will pay 9 pies in the rupee, or 11¼*d*. in the pound.

(3) Incomes of Rs. 25,000 and upwards will pay 1 anna in the rupee, which is equivalent to 1*s*. 3*d*. in the pound.

(*c*) Profits of companies will be assessed at the 1 anna rate; but this will be subject to abatement, or exemption, to individual shareholders who can show that their total income is such as to warrant a lower rate of taxation or none at all. Thus a shareholder whose income is less than Rs. 1,000 per annum from all sources would obtain a refund of the entire tax previously recovered on his dividends; a man whose total income is Rupees 5,000 would obtain a refund of the amount recovered in excess of the 6 pie rate; and so on.

"We also propose, following what we are advised to be the correct construction of the law as it stands at present, as well as the actual practice in some provinces, to exempt altogether (as would be the case if it were a matter of an individual) the profits of companies which amount to less than Rs. 1,000.

(*d*) Interest on securities will be taxed similarly, i.e., the initial rate will be 1 anna, but the holders can obtain refunds of the whole or of part of the sum recovered with reference to their actual income of all kinds.

"57. The total number of income-tax assessees in 1914-15 counting companies as persons, was about 332,000. Of these about 246,000 were assessed on incomes between Rs. 1,000 and Rs. 1,999, and 79,000 between Rs. 2,000 and Rs. 4,999. Consequently, no less than 295,000 of the present assessees will be unaffected by the new rates of taxation we propose, which will fall on the 37,000 who are relatively well-to-do. Of these, again, about 24,000, on incomes between Rs. 5,000 and Rs. 9,999, will only have their tax increased by 1 pie on the rupee.

"58. We expect in all to get £900,000 from this increased taxation. Here again I shall introduce a Bill to-day making the required amendments in Act II of 1886. But in this case it will not be necessary, as in regard to salt and customs, to make the new taxation applicable before the 1st April 1916. Arrears of income-tax not paid by that date, but recovered subsequently, will be assessed at the old rates. The new rates will apply to all income the tax on which has not actually become due till the 1st April.

"I may add that we propose to restrict the amendments of the Income Tax Act to those which are necessary to carry out the new scheme of taxation I have outlined. There are other matters, no doubt, in respect of which the existing Act might suitably be amended or made clearer, but these can wait till a season of greater leisure.

"59. Lastly, I may explain that under the terms of the existing financial settlements with the provinces, income-tax is a divided head, and the additional revenue accruing from our proposals will thus be shared between Imperial and Provincial. But as this additional taxation is imposed solely for Imperial purposes, the amount which technically accrues to the provinces will be set-off by a counter-adjustment from Provincial to Imperial under the head "Transfers between Imperial and Provincial Revenues." The same procedure was followed in 1910 in respect of the additional taxation then imposed under "Stamps" and "Excise." A like adjustment will also be made on this occasion in respect of that portion of the additional duty on locally produced beer and "foreign spirit" which will be credited to Provincial revenues under the terms of the settlements.

"60. I now sum up the financial effect of the proposals above explained. We intend to get an additional revenue of—

(a) £2,150,000 from Customs and consequential changes in the excise duties on liquors.

(b) £600,000 by an enhancement of the duty on Salt.

(c) £900,000 by an increase under Income-Tax,

Or in all a little over £3·6 million as against an estimated Imperial deficit of £2·6 million This leaves us with a surplus of £1,052,500 which, though somewhat less than we have aimed at in the years just preceding the war, will supply a useful and much needed source of strength against the contingencies which face us in the future.

"The imposition of a portion of our proposed taxation from 1st March (vide paragraph 58) will also yield about £110,000 in the current year, thus diminishing (as I have already noted) the Imperial deficit for 1915-16 indicated in paragraph 17 to about £2 million.

"61. Consequently the statement given in paragraph 23 must be taken as superseded by the revised statement below, which shows our revenue and expenditure position for 1915-16 and 1916-17 as determined by the taxation measures above expounded.

[In millions of pounds.]

	Revised, 1915-16.			Budget, 1916-17.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	51·982	30·139	82·120	55·651	25·448	80·099
Expenditure	53·952	31·234	85·264	54·598	30·918	85·516
Surplus + or deficit —	— 1·970	— ·968	— 2·044	+ 1·052	— ·365	+ ·687

Rupee Borrowing.

"62. Before I pass on to the general ways and means arrangements for the coming year, it will be desirable to make a few remarks on the subject of our rupee borrowing.

"In paragraph 56 of my speech introducing the last Financial Statement I announced our intention of raising a loan of £3 million (4½ crores) in India in the current year, the time and the best method of borrowing being reserved for later consideration.

"The internal conditions in India were generally favourable at the period of the year when we usually take into consideration the question of issuing a new loan. Trade was slack and money easy; the balances of the Presidency Banks stood at a high level, and though there was little demand for rupee securities and the market was extremely sensitive, the floating supplies of paper were reported to be small and its price had been comparatively steady. The situation was, however, entirely changed by the announcement, on the 21st June last, of the flotation of a British war loan for an unlimited amount carrying interest at 4½ per cent, with valuable privileges to subscribers in respect to the conversion of holdings in the previous 3½ per cent war loan, consols and annuities, into stock of the new war loan. This produced an immediate drop in the price of our 3½ per cent paper, and it became clear that more favourable terms than we had previously contemplated would have to be offered if a loan of the amount announced in the budget were to be successfully floated, while the increasing difficulties in raising further loans in London on behalf of India rendered it impossible to reduce the Indian borrowing.

"The line of action to be followed in these conditions formed the subject of anxious deliberation on our part and, after discussion of the question at an informal conference which I held with the representatives of the three Presidency Banks, it was decided to fix the rate of interest at 4 per cent and to offer at par a short-term issue, which would be redeemed after eight years in any case, while the Government reserved the right of redeeming it at any time after five. Political and financial circumstances rendered it most undesirable to take any risk of the loan proving a failure, and accordingly it was arranged that the Presidency Banks should underwrite the entire loan, and should in any case subscribe for a minimum sum of Rs. 1½ crores, in return for a commission of ½ per cent on

the amount of the loan. The loan as thus settled was notified on the 28th July last and subscriptions were invited between the 2nd and 17th August, these being receivable at the head offices of the Presidency Banks and their branches, and at all places at which we have account offices, instead of as formerly at the presidency towns only. Considering the moderate amount of interest offered and the conditions prevalent, the loan was wholly successful, being oversubscribed by more than two crores.

"63. We also initiated an important new departure in the direction of trying to bring the Government into more direct touch with small investors by issuing a supplementary section of the loan to be subscribed for through Post Offices. The loan proper was to be subscribed by the 17th August, but the Post Office section, into which subscriptions of any amount (in even hundreds of rupees) from Rs. 100 to Rs. 5,000 were receivable, remained open till the end of October, and all the amounts tendered through it were taken in full. Special arrangements were made for wide publication of the terms on which applications would be received through the Post Office, by notices and brief posters exhibited in post offices, treasuries, and district offices, and by advertisements inserted in newspapers, English and vernacular.

"The total amount thus realised was about Rs. 50 lakhs, or £333,000, and of this amount only about 18 lakhs represented withdrawals from existing savings banks accounts (which so far gave us the advantage, the present circumstances, of transfer of liability from a call account to one which we need not liquidate for some years), while the remaining 32 lakhs was new money lodged with Government. Of the total 21 lakhs was obtained from Europeans, 26 lakhs from Indians, and 3 lakhs from banks and public bodies. Rs. 6 lakhs represented individual applications not exceeding Rs. 500, while out of a total of some 4,250 applications, over 500 were for the minimum amount possible, viz., Rs. 100. It is also interesting to note that in all nearly three lakhs of rupees, representing some 300 applications, came from Indian ladies. As further evidence of the extent to which this section of the loan tapped sources which would otherwise not have been available, it may be mentioned that about 40 per cent of the total was applied for through sub and branch post offices in the mofussil.

"The total amount obtained may seem small, but I would remind the Council that 50 lakhs is a quarter of the total rupee loan issued so recently as 1911-12, and one-third of that which was issued in 1910-11. Considering the novelty of the experiment, the troubled times, and the innate conservatism of the bulk of the Indian people, I hold that this Post Office loan operation has been a marked success, and has justified us in making the precedent a permanent one. We shall also consider, in respect of future issues, the desirability of further simplifying methods so as to avoid some local difficulties and misapprehensions which this year's experiment brought to notice.

"64. I now come to our borrowing programme for the next year. That must take place entirely in this country, since, as I have already indicated, we cannot, in the interests of the Empire, set foot on the borrowing market at home. The position of 3½ per cent paper is also a very relevant factor in this connection. I referred last year with legitimate satisfaction to the strength of that paper, but since then it has fallen greatly. At the beginning of the present financial year its selling price was Rs. 92½. In December and January, however, it fell rapidly to the neighbourhood of Rs. 80; and in spite of some recovery subsequently, it has recently stood about eight points below the opening price of the year. That is, of course, a very serious matter for the holders of Government paper, and various suggestions have been made, in the press and otherwise, that we should assist them by the conversion of the whole of our 3½ per cent debt, which at present stands at about £92 million, into a 4 per cent security. This would involve a very considerable burden to the general taxpayer, which I am certainly not prepared to impose upon him. Nor can I admit that the Government can be held responsible for such unforeseen falls in securities, Government or other, as have taken place by reason of the war and the higher rates of interest which it has brought about. On the other hand, the Government cannot look with indifference on a large depreciation of the price of premier security of India, or ignore the grave difficulties which such depreciation, if unremedied, will place in the way of their own future borrowings, especially in the coming year.

"65. Consequently, after very careful deliberation, and with the approval of the Secretary of State, we have decided to do something for the holders of our existing Government paper which will be in our own, that is in the public, interests as well as theirs. In view of our ways and means requirements, and to strengthen our position generally, we consider that we should raise not less than £4 million in India next year, outside the amount which we may get from the Post Office section of our loan. To facilitate this we propose that subscriptions to our new loan should carry with them the privilege of converting an equivalent amount of 3½ per cent paper on favourable terms, by which I mean terms that will be better than the arithmetical result of a comparison between 3½ per cent interest and the higher rate which we shall have to pay for the new loan: e.g., if our new loan is issued at 4 per cent the conversion rate for 3½ per cent paper will be higher than Rs. 87½. This privilege will also cover the conversion of our remaining 3 per cent paper on terms proportionally equivalent to those fixed in respect of the 3½ per cents. Thus a subscriber of say one lakh of rupees to the new loan will thereby obtain the right, which we shall allow him to transfer, to obtain another lakh by the conversion, on such terms as may be decided on, of 3½ per cent or 3 per cent paper.

"66. Further, we propose that this offer of limited conversion in 1916, conditional on subscription to a new loan, shall be repeated in 1917 and 1918 if we borrow in those years at a higher rate than 3½ per cent. Thus supposing the 1917 loan to be of that character, a subscriber thereto, or a purchaser of conversion rights attached to the loan, will be able to convert 3½ per cent paper into debt of that year's issue, whatever its terms may be. I must explain, however, that the conversion rates will be fixed on each occasion with reference to the circumstances of the time and the character of each new loan, and I can hold out no hope that they will under any circumstances be more favourable hereafter—indeed they may quite possibly be less so—than the terms we shall offer in 1916, when money conditions are specially stringent. I may explain also that conversion facilities will not be attached to any short-term borrowing, such as the loan we raised last year with a currency of 5 to 8 years only; and generally that the Government of India reserve full discretion as to the terms to be offered for future loans, and also as regards the conversion rights associated therewith.

"67. We believe that these measures will confer a substantial degree of protection on the holders of our existing paper, and will be found well adapted to the particular conditions which this problem presents to us in India. The requirements of the Government of India are not such as to call for a vast scheme of unlimited conversion in a single year as was the case at home. The Indian markets could not find the money; and if they did find it, we could not employ it ourselves in India, or remit it to England without wrecking exchange. We feel too that in view of the comparative narrowness of the Indian money market in ordinary times, and the special stringency which exists at present, we should—if we confined the opportunity of conversion to a single year's issue—deprive many holders of our paper of an effective chance of participating. On the other hand, we are not prepared to admit that the conditions call for the eventual extinction of the whole mass of our 3½ per cent paper, and could not wisely saddle ourselves with the grave liabilities incidental to a conversion scheme extending over a considerable number of years. In the conditions of the present year our next issue must be a repayable loan, and though we in no way pledge ourselves to confine our flotations in the conversion period to repayable debt, we may of course find it necessary to do so. Now, the association of conversion rights with a repayable loan doubles the amount which has to be repaid in the future. It will be readily understood that this is a very serious element in the problem, and when the time for repayment came, we might be seriously hampered as regards our productive capital expenditure and our finances generally if the amount of debt falling due for discharge were of excessive amount. These reasons have weighed with us in limiting the conversion period to three years. We have also had to bear in mind that one main justification for a conversion scheme is the inducement which it offers to the public to subscribe to the loans issued at a time of difficulty and crisis, and we cannot afford to have this inducement weakened by an undue prolongation of the opportunities for conversion.

"68. It would be premature as yet to decide what the exact terms of the 1916 loan shall be in respect of interest and currency, though I may say now that the loan will on this occasion be repayable at the end of some specific, though probably somewhat distant, date. Nor can I yet state the conversion rate which will be offered for 3½ per cent and 3 per cent paper. These are matters which will still require very careful consideration; but I may say at once that the effective amount of our new loan, that is excluding the new debt created by conversion of previous issues, will, as I have already indicated, be not less than £4 million outside the Post Office section (to which, I may observe, the same conversion facilities will apply) and that we shall be prepared to accept subscriptions up to £8 million. We are willing to take that large amount this year partly to make the remedy of conversion more immediate and efficacious, and partly to strengthen our financial position generally in view of the war. But we in no way contemplate, or pledge ourselves to, similarly large flotations in 1917 and 1918; and investors who stand aside from this year's issue in the expectation of being as readily able to obtain conversion rights in the two following years will run the risk of disappointment in that respect.

"69. I may mention here that we have decided, with the approval of the Secretary of State, to introduce a new form of Government securities in the shape of bearer-bonds, to meet the convenience of persons in large business centres who wish to dispose of, or raise money upon, Government paper with greater ease and rapidity than are afforded by our existing promissory notes with the formalities attendant upon the transfer of these from one holder to another. We have no desire, however, to alter or abandon the present form of promissory note, which is much valued for purposes of safety by those who wish to hold Government paper permanently or for considerable periods. Accordingly the bearer-bond form will be purely optional and the fullest facilities will be given for the conversion of promissory notes of the existing form into bearer-bonds and *vice versa*. This reform will be introduced as soon as certain legal points which are under consideration have been settled, and when the best form of the new bearer-bond has been determined on.

WAYS AND MEANS ESTIMATE FOR 1916-17.

"70. Before setting out the figures in the manner adopted in paragraph 20 above, I would emphasise that they are very materially affected by the facts that, as I have already said, we cannot count on any home borrowing next year, that, on the contrary, we ought to give some little help to the Home Government in maintaining a grip over the London

money market by repaying a portion of the Secretary of State's outstanding India Bills; and that, in view of the limitations of the Indian money market, we must take a cautious view as to the immediate response to our offer of conversion facilities. Consequently, even though it is proposed to meet the Imperial deficit entirely by taxation, and convert it into a surplus, we have had to cut down the capital expenditure programme to the lowest possible limits, allowing only £3 million for Railways and £1.2 for Irrigation and Delhi.

"The figures we have to deal with are then as follows:

Outlay.	£ million.	*Resources*	£ million
Provincial deficit ..	0·4	From balances	0·8
Capital Expenditure—		Imperial surplus	1·1
Railway	3·0	Rupee borrowing ..	4·3
Irrigation	0·9	Unfunded debt	0·3
Delhi	0·3	Famine insurance and miscellaneous	
Discharge of debt ..	1·0	items	0·2
		Special war receipts ..	2·4
	5·6		5·6

"71. I have already explained the amount of the Provincial deficit and the Imperial surplus as arrived at by the new taxation, and now add the following elucidatory remarks in respect of other items.

"*Railway Programme.*—As I have said, the financial position requires us to cut this down to a very low figure. We are advised, indeed, that it is very questionable whether a larger allotment could be profitably spent in view of the great difficulty, in present circumstances, in obtaining railway material from home and its extremely high cost. The present price of rails, for instance, landed in India, is nearly double the pre-war price, while the Tata Works, on which we could normally rely for local supplies, are now mainly occupied in the manufacture of steel for munitions. Our own railway workshops too are largely engaged in the same work.

"The £3 million programme has been fixed so as to continue progress, but generally at a reduced rate, on works already in hand which could not without loss or great inconvenience be interrupted. Provision has also been made for the restoration of the hill section of the Assam-Bengal Railway, but only such new works are included—for example, water-supply schemes where the existing supply seems likely to fail—as could not with safety be postponed. The bulk of the expenditure proposed is consequently on open lines.

"*Irrigation.*—Here too the financial position has to be taken into account, and prevents our doing more than repeat the revised estimate provision of £900,000.

"*Expenditure on Delhi.*—This, as in the current year, is confined to what is absolutely necessary to keep things going without deterioration of material and disbanding of necessary establishments.

"*Discharge of debt.*—We provide here £500,000 for the discharge of India bonds issued in connection with the purchase of the Indian Midland Railway, which fall due in the coming year. We also provide £1½ million for the discharge of some of the short-term sterling India Bills issued by the Secretary of State in 1914-15, a measure which, as I have indicated, will be a contribution on our part to the retention of the Home market for borrowings by His Majesty's Government in connection with the war. We shall also, incidentally, save a certain amount in interest charges. The temporary loans we raised in 1914-15, which still stood at £14 million at the commencement of the current year, will thus have been reduced to £9½ million, i.e., to £4 million from the Gold Standard Reserve (vide paragraph 21) and £5½ million in sterling India Bills.

"72. I have already said as much as I can at present in respect of the *rupee loan*. We take the amount of this for the purpose of the present calculations at £4·3 million, of which £300,000 is estimated as accruing from the Post Office section. But, as I have already indicated, we are prepared to accept subscriptions up to a further sum not exceeding £4 million. To the extent that we obtain these we shall employ them in paying off our remaining debt to the Gold Standard Reserve.

"It is very necessary, in present conditions, to conserve the Indian money market for the requirements of Government to a greater extent than is normally necessary. We do not propose to go at all as far in this direction as His Majesty's Government have had to do at home, but we are fully justified in issuing instructions, as we have done, that local bodies shall, as far as possible, keep down their development expenditure which is financed from borrowing; and that all loan flotations by such bodies, as well as branch line companies' loans, shall be held absolutely in abeyance from the present date until our coming loan has been floated.

"For *unfunded debt* we take a net incoming of £300,000 only, as we must be cautious in regard to the Post Office deposits, and we are for the present anticipating that there will be a reduction in these by direct withdrawals, or by transfer to the Post Office section of the loan, to the extent of £700,000 in the coming year.

"Under *special war receipts* we assume a receipt of £400,000 from the continued employment of enemy vessels.

"73. These and other transactions bring us to an estimated closing balance of £17·4 million on the 31st March 1917, exclusive of holdings for the Gold Standard Reserve.

temporarily included in the balances of the Home Treasury. This is about £1 million more than the normal minimum balance required in India and England together; but it will be readily understood that in present conditions, which in several directions expose our balances to exceptional strain, it is necessary to have some margin. This, is the more desirable in that, as I have already said (paragraph 32), we shall eventually have to make good the large sums—of which we are making temporary use—that we are deriving from the employment of captured enemy vessels and the liquidation of hostile firms.

REMARKS ON CERTAIN SPECIAL HEADS.

"I now furnish some supplementary information in regard to certain special and important heads

A.—OPIUM.

"74. In paragraph 36 of my speech introducing the Financial Statement for 1914-15, I referred to the question of the disposal of the stocks of Indian opium which had accumulated in the China ports as the one problem of our past opium trade with China still remaining for solution. At the commencement of this year the amount of stocks still unsold was considerable and the rate at which they were passing into consumption was slow, while all the consuming provinces in China except three had been declared free of cultivation and were consequently closed to Indian opium in accordance with the terms of the Opium agreement of 1911. Arrangements had also been made in accordance with that agreement for the inspection, early last summer, of Kiangsu with the object of applying the closure to this province also. These arrangements were however cancelled at the request of the Chinese Government, on the ground that investigations had shown that certain districts were not free from poppy cultivation; and shortly afterwards it became known that an arrangement had been arrived at between the Chinese authorities and the opium merchants which would have the effect of removing restrictions which had previously hampered the latter's trade. This was followed by the announcement, a few months later, that the whole of the stocks lying in Hongkong and a portion of those remaining in Shanghai had been purchased by representatives of the Chinese Government. It may fairly be assumed that the small remaining balance of the stocks is not likely to cause any embarrassment to the Government of India, and so a further, and apparently final, stage has been reached in the connection of this country with China in the matter of the opium trade.

"75. Shortly after the outbreak of war we found it desirable to raise—from Rs. 1,200 to Rs. 1,600 per chest—the upset price fixed in respect of the opium which is auctioned monthly for export to the non-China markets. During 1915 the full amount of the opium offered at this price was sold and, in view of the active conditions of the trade towards the close of the year, it was decided, as I have previously mentioned, to make a further enhancement of the upset price to Rs. 1,600 with effect from January 1916. The prices obtained at our auction sales rose at once on the announcement of this decision in September and has recently been above the new minimum.

"76. I mentioned last year that we had arranged to sell direct to the Government of the Straits Settlements the amount of opium required by that Government for its opium monopoly. A similar arrangement has since been concluded with the Government of Hongkong, and the amount of opium which has been announced for auction is exclusive of the requirements of these two Governments.

"77. Incidentally the war has led to an increased demand for medicinal preparations made from opium and, supplies from Turkey being interrupted, it has been arranged with the Secretary of State to test the suitability of Indian opium for this purpose by placing a quantity at the disposal of the London market. The permanent success of the experiment cannot, of course, be established till the return of peace conditions, but we have been able so far to sell 1,400 chests at a substantial profit and anticipate a larger sale in the coming year. It is a matter of satisfaction to us that in this way the production of Indian opium has relieved a want which must otherwise have been acutely felt.

B.—MILITARY SERVICES.

"78. The table below shows the gross and net expenditure on Military Services for the coming year and the four years preceding:—

	Gross.					Rel. i.e., deduc. ing receipts.
	Army.	Marine	Military works	Special Defence.	Total.	All Military heads
	£	£	£	£	£	£
1912-13	19,878,226	478,628	587,379	8,267	20 952 100	20,945,436
1913-14	18,789,239	512,845	647,297	18,384	21,236 763	19,896 113
1914-15	20 330 559	464,370	989971	13,803	21,809,603	20,474 978
1915-16 (Budget)	18,973,700	869,400	744,300	21,100	21,309,500	20,160 200
1915-16 (Revised)	21,650,200	879,100	630,200	18,300	23,018,800	21,842,700
1916-17 (Budget)	21,670,100	707,600	808,300	18,900	23,185,900	21,900,000

"79. The total net expenditure in 1915-16 is now expected to reach the figure of £22.8 million or about £1½ million more than the Budget. I have already referred (in paragraph 14) to the main causes contributing to this large excess and need only add the following supplementary remarks. The developments of military science have rendered it necessary to increase the efficiency of the army in India in various directions while the war proceeds, e.g., by the provision of mechanical transport, at a cost of £78,000, and of an aviation squadron, at a cost of £74,000. The expenditure on Military Works is now estimated to exceed the Budget figure by £86,000, chiefly on account of urgent improvements to frontier roads, the provision of accommodation for the Indian sick and wounded returned from the front, and improvements to the Cordite factory and to the Ordnance factory at Ishapore. A fall in receipts of £47,000, which is chiefly due to war conditions, also contributes to the increase in net expenditure.

"In certain respects the programme of expenditure has not been fulfilled; for instance the Admiralty were unable to make progress with the construction of the Royal Indian Marine vessels referred to in my speech of last year, and this has involved a lapse of £149,000. On the other hand, the outlay on home stores for marine requirements is higher by £23,000. Other minor variations combine to account for the balance of the estimated excess.

"80. For the year 1916-17 a sum of £22 million has been allotted as the net Military expenditure, again on the assumption, which governs all our calculations, that the war will continue throughout the next financial year.

"In view of the general financial situation, only absolutely necessary and urgent measures are being provided for. The causes which affected Military expenditure during 1915-16 will remain for the most part operative in 1916-17. There will, it is true, be considerably less expenditure on sea transport charges, since the contribution during the current year included arrear payments on account of 1914-15. We also anticipate reduced expenditure on certain other measures connected with internal defence; and there will be a saving in connection with the mechanical transport companies, due to the initial expenditure being met for the most part during the current year. On the other hand, we anticipate increased expenditure of £189,000 in connection with the vessels the construction of which at home had to be postponed during the current year, and on replacement of stores and coal, and a somewhat higher provision has to be made for measures in connection with military arrangements on the North-West frontier. Broadly speaking, however, the anticipated expenditure in 1916-17 would be a little lower than in 1915-16 but for the fact that, as I have already explained, we have thought it wise to provide a margin (of rather over half a million pounds) to meet unforeseen demands.

"81. The Indian Army still continues to play a conspicuous part, side by side with representatives of every portion of the Empire, in the great war which the King-Emperor and his Allies are waging for the cause of liberty and right. Nor, as I indicated in my speech in the closing budget debate last March, is this the only respect in which India has borne her share of the Empire's burdens. She has rendered invaluable aid by recruiting and training large numbers of soldiers; by furnishing supplies of all sorts—foodstuffs, clothing, ordnance, equipment and munitions; by training and despatching horses; by lending to the Admiralty a great part of her Royal Indian Marine fleet; and by fitting out transports. The total value of the supplies and services of all sorts which she has thus undertaken on behalf of the War Office amounted, including some similar expenditure brought to account at home, to about £10 million in 1914-15 and is estimated at about £18 million in 1915-16 and £20½ million in 1916-17. These figures include also the outlay in civil departments on the manufacture of munitions which is now in full progress. They do not, however, include the services, representing a recoverable outlay of £850,000 in 1915-16 and about £1 million in 1916-17, which we are able to render to the Australian Government.

"82. I mentioned in paragraph 65 of my speech introducing the last Financial Statement the assistance given by the Indian princes in respect of their Imperial Service Corps and in special gifts towards the cost of the war. The latter now total about £900,000. Further, considerable sums have been placed at the disposal of the Commander-in-Chief to be spent in the purchase of horses, motor cars, motor ambulances, etc., or in any way which His Excellency may think advisable for the good of the army. It is of course impossible to mention all these individual gifts, which find no place in the Budget; but I would refer particularly to a recent personal gift of one lakh from His Excellency Maharaja Sir Chandra Shumshere Jung Bahadur Rana, Prime Minister and Marshal of Nepal, as well as of 2 lakhs from the Nepal Durbar, who also are bearing all the ordinary pay charges of a Nepalese contingent now serving in India.

"83. The Council will readily understand that the task of deciding the many complex questions relating to the incidence of expenditure as between the Government of India and His Majesty's Government, and of devising a simple and efficient system of accounting, has been a most difficult one. It was found necessary, early in the current year, to create a special appointment of Central War Controller to deal with these matters, and Mr. B. N. Mitra, C.I.E., was appointed to the post. I gladly take this opportunity of acknowledging the conspicuous ability and untiring energy with which he has discharged his duties, and the appreciation they have met with at home as well as here.

C.—FAMINE RELIEF.

"84. I have already mentioned that the faulty distribution of the monsoon has led to distress in certain areas. This, however, has fortunately, so far, been on a comparatively small scale. Some direct expenditure on relief in the tracts affected by floods in Assam and the United Provinces was necessary. Distress due to drought exists at present in the Bankura district of Bengal, in the Manbhum and Singhbhum districts of Bihar and Orissa; in Ajmer-Merwara, and in the Karauli State in Rajputana; whilst that in the Tipperah district of Bengal is due to floods. Test works have been opened in these tracts and gratuitous relief is also being distributed. The maximum number, so far, on test works in all the affected tracts has been 21,000 and on gratuitous relief 23,000. The Kolhan Government estate in Singhbhum, with an area of 1,200 square miles and a population of 20,000, is however the only area which passed beyond the stage of observation and test, scarcity having been formally declared in October last. Distress there, however, is practically over for the present, though some recrudescence is anticipated when the harvesting of winter rice is finished. Assistance in the shape of agricultural loans has been necessary in these tracts, as well as in Assam, whilst owing to the scarcity of fodder in Ajmer-Merwara, Rajputana and the Punjab the usual concessions for the carriage of fodder at reduced rates have been introduced in large areas. Special railway concessions have also been granted in order to encourage the emigration of cattle from Ajmer-Merwara.

"The actual expenditure incurred in relief is fortunately, however, on a very small scale. It may be taken at £93,000 in the current year, of which £40,000 is debited to the head 38—Famine Relief and mainly represents the cost of fodder concessions. The total outlay at present anticipated in the coming year is £73,000, of which £48,000 is intended for fodder concessions and outlay on direct relief and appears under the Famine Relief head.

"85. In the current year we provided £500,000 out of the Famine Insurance Grant of £1 million for protective works. The Famine Relief outlay of £40,000 is a first charge on the remaining moiety, and £460,000 is left for the reduction or avoidance of debt, of which £295,000 comes under the Imperial and £165,000 under the Provincial section.

"In the coming year we are slightly reducing the provision for protective works which is taken at £433,000. Of the remainder, famine relief accounts for £48,000, while £424,000 under Imperial and £97,000 under Provincial are allotted to the reduction or avoidance of debt, the Provincial allotment in the coming year being somewhat reduced as one more of the provinces has now obtained its maximum famine credit. I may add that I have not forgotten the promise, to which I referred in paragraph 69 of my speech last year, to consider the possibility of improving the system of Provincial famine credits. We have not yet had a final reply from one of the provinces mainly interested, but we shall hope to put the matter before the Secretary of State in the course of the coming year.

D.—EXPENDITURE FROM SPECIAL GRANTS, EDUCATIONAL, MEDICAL, ETC.

"86. I give below a table similar to that exhibited in paragraphs 46 and 70 of my speech introducing the last two Financial Statements:—

[In thousands of pounds.]

	Total grants given (1911-12 to 1916-17).		Total expenditure incurred* (1911-12 to 1916-17.)	Balance expected to be available on 1st April 1917
	Recurring.	Non-recurring.	Non-recurring.	
1. Education	783	3,853	2,713	1,940
2 Sanitation	245	1,738	1,172	561
3 Medical Relief, etc.	..	55	51	4
4. Agriculture, etc.	..	177	169	8
5. Grants for other special purposes. ..	..	1,845	1,410	130
6 Grants for general purposes (Discretionary grants)	..	887	381	286
Total ..	1,028	7,483	5,404	2,034
Add—Savings on recurring grants during foregoing period (about) ..				697
Total amount expected to be available from special grants on the 1st April 1917				2,731

* Non-recurring figures only are given as the recurring grants are treated as having been fully worked up to, any savings obtained from these grants in particular years being added at the foot of the statement.

"In view of continued financial stringency, we have, naturally, had again to ask Local Governments to restrict their drawings on the portion of their balances which represents the unspent remainder of these special grants, and we have also had to limit outlay from the portion of previous recurring grants which have remained at our own disposal. Any short expenditure by the Government of India from these recurring grants in the current and coming years will however, be made good when financial prosperity is restored.

E.—FINANCIAL POSITION OF THE PROVINCES.

"87. The financial history of the provinces in the current year, as I have already shown, has been one of severe restriction of expenditure, and this must inevitably be continued in the coming year also. The only important change in the financial arrangements with Local Governments which I have to mention now is the final decision on the question of improving the terms of the Burma provincial settlement, in connection with which I mentioned in paragraph 72 of my last year's speech that we had decided to increase the permanent resources of the Local Government to the extent of £100,000 a year. We had also under consideration at the time a further concession, which has since received the approval of the Secretary of State, namely, the guarantee to this province of a minimum aggregate of revenue advancing progressively every year. The annual increment of revenue thus assured to the province is £53,000, and the guarantee extends until 1923-24. It does not actually become operative until the conclusion of the war; but the total minimum guaranteed revenue on which the province will then begin will be fixed as if its revenues had started at the full amount anticipated in the calculations on which the provincial settlement of April 1911 was based, *plus* the additional £100,000 mentioned above, and had subsequently increased every year at the guaranteed rate. The arrangement is a new feature of our provincial settlement system, and one which we are not likely to extend, as it originates from two factors special to Burma, namely, *first*, the unusually fluctuating character of her revenues as a whole, and *secondly*, the special necessity in her case, for making an assured provision for a steady scheme of development of communications. Such a scheme cannot be taken up and carried on in the absence of some assurance of a growth of minimum revenue sufficient to provide for an adequate working programme without constant set-backs when an indifferent year happens to succeed one of special prosperity. We ourselves believe fully in the elasticity of the Burma revenues; and we feel that, if this confidence in the future growth of provincial revenues could be turned into a certainty, so far as the Local Government is concerned, by the procedure proposed, a great difficulty in attacking this problem of road development could be met.

"88. We have also during this year made good progress with the problem of attempting to define and enlarge the financial powers of Local Governments and of authorities subordinate to them on the one hand, and of the various Imperial authorities on the other. Our hope is to evolve a systematic and liberal scheme of delegation which will help to solve, with greater simplicity and generality than has hitherto been attempted, many questions of decentralisation which have been under consideration for a number of years past, as well as certain parallel questions of audit control to which, as Hon'ble Members are aware, much attention has recently been paid. In this Your Excellency has taken a special personal interest, and I should have been glad if it had been possible to make a more definite announcement on the subject on the present occasion. But the matter is one in which we cannot act alone, for no definite scheme can be introduced without the concurrence of the Secretary of State.

F.—RAILWAYS. (CAPITAL OUTLAY.)

"89. The following statement gives the figures of Railway capital expenditure on State-owned lines included within the Railway programme for the coming year and the four years preceding:—

	1912-13.	1913-14.	1914-15.	1915-16, revised.	1916-17, budget.
	£	£	£	£	£
Open lines including rolling stock	7,134,200	10,303,100	10,536,300	4 250,100	2,730,000
Lines under construction—					
(a) started in previous years	2,655,700	1,971,400	888,500	660,700	270,000
(b) started in current year	160,200	131,700	-	86,200	-
Total ..	9,950,100	12,306,200	11,433,100	5,046,700	3,000,000

"90. As I have already stated, the financial position has necessitated a large reduction in our Budget programme for 1915-16, and also requires us to cut down expenditure in the coming year to a very low figure. The greater part of the reduced outlay for 1916-17 will, as usual, be devoted to the improvement of open line equipment, including provision for the repair of damage done to the hill section of the Assam Bengal Railway by the abnormal floods of last July.

"The difficulty of obtaining imported material without interference with more important work and at reasonable cost has limited the proposals for the purchase of new rolling stock to extremely modest dimensions, though, in order to provide work for the railway shops which build coaches and wagons, some material has to be bought from abroad. Works will absorb the greater part of the allotment, and what cannot be made in the country will be found from the stores already collected whenever possible.

"91. The small amount which remains over for construction expenditure we propose to utilise in continuing, as far as possible, progress on lines already in hand which cannot well be interrupted without loss or considerable inconvenience. Very nearly half of it goes to the Burdwan-Howrah Chord which, as explained last year, may be regarded as a work of open line improvement designed to relieve the congestion of traffic on existing lines between Calcutta and the coal-fields. Work has here reached an advantage stage, and in

order to render the outlay already incurred remunerative it is necessary to provide for its early completion.

"Another work of this description is the overhead connection with the Victoria terminus in Bombay, the provision for which will enable moderate progress to be made. The only other important line requiring notice is the Itarsi-Nagpur, on which considerable progress has been made in the current year. The northern section from Itarsi to Parassia, a length of 134 miles, has already been opened to traffic, and it is expected that the southern section from Nagpur to Katol will be ready for opening within the next 3 or 4 months. We have provided a small sum for the completion of this section, but funds will not permit of work being proceeded with on the remaining section Katol to Amla. Circumstanced as we are it is out of the question to make provision from programme funds for any new line of railway

"92. It is all the more gratifying, therefore to find that the activity of Branch Line companies has been in no way abated. Last year I informed the Council that the total mileage of railways sanctioned for construction by such companies was 234, and that several District Board projects were about to mature. Since then we have sanctioned the construction of four new lines, of a total length of 72 miles, to be financed by certain District Boards in Madras, and have also authorised the flotation of Branch Line companies for the construction of five new railways comprising a total mileage of 258. One of these the Mymensingh Bhairab Bazaar Railway, is a project of importance which has been under consideration for years past; and the company undertaking its construction is the largest railway concern recently floated in India. These facts bear evidence to the popularity of the terms which we now offer to investors in such undertakings.

"93. The following figures show the capital outlay on all State lines up to the end of each year from 1912-13 and the net return obtained, after deducting working expenses and interest charges:—

[In thousands of pounds.]

	1912-13.	1913-14.	1914-15.	1915-16, revised.	1916-17, budget.
Capital at charge at end of each year	340,109	351,802	361,856	365,097	366,877
Net working profit from railways excluding interest charges	17,272	17,816	15,614	17,123	15,481
Percentage of net working profit to capital outlay	5·15	5·01	4·32	4·69	4·19
Net working profit from railways after meeting interest charges	4,803	4,790	3,189	3,843	2,506
Percentage to capital outlay of net profits after meeting interest charges	1·41	1·36	·90	·92	·68

"94. The return on Railway capital (excluding interest charges) was estimated in the current year's budget at 4·01 per cent. We now estimate it at 4·69 per cent, in consequence of the large increase in net railway earnings which I have already dealt with in my review of the Revenue estimates. For next year we put it at 4·19 per cent. consequent on the smaller estimate of net earnings provided for in the Budget.

"The charges for interest in the current and ensuing years work out to 3·77 and 3·81 per cent respectively on the capital outlay, so that the final net profit on railways in each of these years is 0·92 per cent and 0·38 per cent. But as I said last year, the interest charges include certain annuity and sinking fund payments which really go to the discharge of debt

G.—IRRIGATION. (CAPITAL OUTLAY.)

"95. The financial position of our great Irrigation undertakings may be gathered from the following table, which brings up to date the information given in previous Financial Statements. The figures are in thousands of pounds:—

Particulars.	1912-13.	1913-14.	1914-15.	1915-16 (Revised).	1916-17 (Budget).
Productive Works.					
Capital outlay to end of each year	33,347	34,645	35,727	36,636	37,601
Total receipts, including land revenue due to irrigation.	4,005	4,328	3,328	4,278	4,417
Total expenses, including interest on debt	2,103	2,306	2,452	2,541	2,587
Net profit	1,902	2,022	1,876	1,918	1,830
Percentage of net profit to capital outlay	5·40	5·87	5·24	5·23	4·87
Protective Works					
Capital outlay to end of each year	4,205	4,786	6,345	6,880	6 274
Total receipts, including land revenue due to irrigation.	61	117	201	113	113
Total expenses, including interest on debt	195	413	287	278	290
Net loss	134	301	148	165	171
Percentage of net loss to capital outlay	3·85	9·10	2·73	2·76	2·73
Minor Works and Navigation.					
Direct receipts	766	963	254	199	250
Expenditure	842	911	886	808	869
Net loss	676	651	732	609	619

"96. On the 31st March 1915 the total length of main and branch canals and distributaries which had been constructed on irrigation works of all classes amounted to 62,758 miles, a figure which, it is expected, will have increased by some 500 miles during the current financial year. These channels command an area of approximately 50 million acres of culturable land, and in 1914-15 actually irrigated almost 25½ million acres. The area of irrigation of 1915-16 is, however, expected to show a decline to about 24 million acres as the deficient rainfall in parts of Northern India diminished the available water-supply.

"97. In addition to the canals in use there are 39 major projects which are either under construction, awaiting sanction, or being examined by the professional advisers of Government. Of these 14 are productive and 25 protective; they are designed to irrigate 7½ million acres and to cost £30 million.

"During the current year only one new work of any magnitude was sanctioned, namely, the Gokak canal, a work of the protective class estimated to cost £1·3 million. It will extend the benefits of irrigation to portions of the Belgaum and Bijapur districts in the Bombay Presidency, and to tracts in Kolhapur and certain other adjacent Native States. Work on this project has not however yet been started, and it is unlikely that a beginning can be made while the present financial stringency endures.

"98 In paragraph 84 of my speech of last year I referred to five projects of the first importance which had been engaging the attention of the Government of India for some considerable time. The investigation of the Sukkur, Ristun, and Sutlej projects is still proceeding, while the Cauvery reservoir scheme continues to be held up pending the settlement of certain questions respecting the division of the waters of the Cauvery river as between Madras and the Mysore State. An alternative scheme for the utilisation of the waters of the Sarda river in the United Provinces has been advanced by the local Government and is now being examined. The Koch Dam project in the Punjab has been abandoned as financially impracticable.

"99. The opening of the Upper Jhelum Canal by Your Excellency in December last marked the practical completion of the Punjab Triple Canals project, for upon this canal the two other linked systems—the Upper Chenab and Lower Bari Doab Canals—depend for their supplies in the *rabi* season. During the first eight months of the current financial year the two last-named works had irrigated an area exceeding half a million acres, while on full development, the triple system as a whole will serve an area of 1,870,000 acres annually. Colonisation on the Lower Bari Doab made good progress during the year.

"In the United Provinces good progress was made with the erection of a permanent weir and regulator at Hardwar, the site of the headworks of the Upper Ganges Canal. This work, it is hoped, will be finished in the course of the present calendar year, and will greatly improve the efficiency of the canal.

"In the Central Provinces the Wainganga and Tandula Canals are approaching completion: it is hoped that irrigation from the former will begin in 1916 and from the latter in 1917.

"Satisfactory progress continues to be made with the important protective works in the Bombay Deccan, viz., the Pravara, Godavari, and Nira Right Bank Canals.

"In Burma the Twante Canal is nearly finished. This is a purely navigation work and is intended to improve communications between Rangoon and the rich rice-producing lands of the Irrawaddy delta. It will, it is hoped, be ready for use by the end of 1916

H.—DELHI EXPENDITURE. (CAPITAL OUTLAY.)

"100. We provided £267,000 in this year's Budget for expenditure under the head 61—Initial expenditure on the New Capital. This has been somewhat exceeded, owing largely to existing commitments resulting from the higher scale on which the programme for 1914-15 had been based, and the actual expenditure is now estimated at £333,000. For the coming year we repeat this year's Budget provision.

"The Delhi Committee have been engaged during the present year in carrying on preliminary operations, such as levelling the site, collecting materials, manufacturing bricks and similar miscellaneous work. The Indian clerks' quarters and the menials' quarters, which were commenced in 1914, have been completed; bungalows have been provided for the occupation of the works staff; and progress has been made with the detailed schemes and estimates. But the only important buildings on which a beginning has yet been made are Government House and the Secretariat, on which a moderate rate of progress will be maintained. The programme of work in 1916-17 will be on similar lines, and the staff employed will be kept down to the minimum necessary to supervise the work in hand and to ensure the completion of the estimates at a reasonably early date, while the larger schemes, such as those relating to sanitation, electric lighting and irrigation, must await an improvement in financial conditions.

"The *pro forma* account of expenditure on the Delhi Province which was first given last year has been brought up to date and is produced as an appendix to the Financial Secretary's Explanatory Memorandum.

COUNCIL DRAWINGS, EXCHANGE AND PAPER CURRENCY RESERVE.

"101. As I explained in paragraph 10 of my speech last year, a considerable portion of the aggregate remittance which we have to make to the Secretary of State to finance his home expenditure is now being carried out indirectly, owing to the fact that we are incurring a large amount of military expenditure in India on behalf of the Home Government

which the Secretary of State recovers from the War Office. The result from our point of view is of course the same as if he had drawn Council Bills on us to that extent and had correspondingly reduced our capacity to meet his further drawings. We estimated in the Budget that we should thus incur £7.5 million of recoverable military expenditure in India, but this has risen, with the development of the operations which we assist in financing, including the manufacture of munitions, to £14.6 million. In addition, the system adopted, at the instance of His Majesty's Government, of financing the purchase of wheat by direct payments on this side to the firms employed as our purchasing agents has involved a further expenditure of £2.9 millions, which the Secretary of State recovered by the sale of the wheat at home. We also placed £2 million at the disposal of the Bank of England in India, against which the Bank made a similar payment to the Secretary of State. Finally, as previously mentioned (paragraph 81), we incurred some recoverable outlay—about £0.9 million—on behalf of the Australian Government.

"Altogether, then, our recoverable disbursements here have amounted to £20 4 millions. The effect of the wheat purchases and sales in depleting our balances here and inflating those of the Secretary of State was, however, corrected, when exchange fell in June—September and reverse bills were sold, by crediting the proceeds (£4.7 million) to our treasury funds in India, while the Secretary of State met the bills at home from his own balances.

"102 Thus the net demand on our treasury balances as a result of these forms of indirect remittance amounted to £15.7 million, or about £8 million more than the Budget had contemplated. We were thus unable to meet the Secretary of State's Council drawings (from those balances) to the full extent anticipated, and yet these were on an unexpectedly large scale. The depression of exchange to which I have just referred was of comparatively short duration. It was doubtless connected in part with the system adopted for financing the wheat purchases, as well as with the demand for remittance in connection with the home war loan, and when these transactions had been adjusted, and the period of renewed activity which normally sets in towards the beginning of the cold weather had started, the situation was reversed, and eventually an exceedingly strong demand set in for trade remittances, which, in accordance with our accepted policy, has been fully met. The Secretary of State's Council drawings are now estimated to amount this year to £16½ million. Of this sum, £3.7 million has been met from our treasury balances, as against £7.1 anticipated in the Budget; and £7.5 million through the Gold Standard Reserve. The London portion of that Reserve had been weakened by having to meet heavy demands for reverse remittances after the outbreak of war, and we have been glad to take the opportunity afforded by a period of strong exchange to re-transfer to it the free portion of the balance which was thus accumulated in India, as well as the £3 million which we have repaid out of the temporary loan of £7 million which we took from the Reserve in the early part of the war. We still retain in India (in our treasury balances) the remaining portion of that loan.

"103 The remaining drawings of the current year (£5.3 million) are being taken against the Paper Currency Reserve. As Hon'ble Members are aware, this is the normal practice when the trade demand for remittance exceeds the amounts which can conveniently be met from our treasury balances. But while in ordinary conditions the proceeds of bills thus drawn against the Paper Currency Reserve are 'earmarked' at home in gold, the Secretary of State has felt obliged, in the financial situation at home created by war conditions, to make a very sparing use of this procedure. To meet this difficulty without detracting from the 'availability' of the Reserve, if I may coin a word, we took power by our recent Currency Ordinance to enable him to invest up to a limited extent in short term securities, such as Treasury bills, the sums which he would normally have earmarked in actual gold, and he is utilizing this power up to the extent of £3 million. At the same time we took the opportunity of making it clear that additional investments from the Currency Reserve, when made in India under the powers taken by the Currency Act of last year (V of 1915), can be effected by creating fresh Government paper *ad hoc* and placing it in the Reserve, thus enabling us to carry out the intention, previously announced, of obtaining, when necessary, additional resources for the assistance of trade or for our own possible requirements. The Currency Act just mentioned remains in force up to six months after the close of the war, and we shall ask the Council in the course of the present session to give the same duration to the useful supplementary legislation contained in the recent Ordinance.

"104 In 1916-17 we again expect that the bulk of the funds required by the Secretary of State will be met, as in the present year, by the recovery from the Home Government of expenditure—estimated to amount to £17.1 million—which we shall incur on its behalf in India, besides which there will again be expenditure, amounting to about £1 million, on behalf of the Australian Government. The Secretary of State will therefore require to draw on us in the ordinary way to the extent of £5 1 million only. As usual, however, these announcements are merely provisional, and full discretion is retained to vary the amounts in such manner as may be found advisable.

"105. The average rate of exchange in the current year, calculated on the Secretary of State's drawings, is taken at 16 06⅝ pence per rupee.

GOLD STANDARD RESERVE. ...

"106. The following statement shows the holdings in the Gold Standard Reserve on the 1st April last and at the date of the last published statement. I have also added figures

showing how we expect the Reserve to stand on the 31st March in order to bring out important changes in its constitution to which some allusion has already been made.

	Book credit in India.	Gold set aside in the Bank of England.	Cash placed by the Secretary of State for India in Council at short notice.	Gold held in India.	Temporary loan to Treasury balances in India.	Invested in London.	Total.
1st April 1913	70	1,260	8	5,230	7,000	12,146 *	25,714
31st January 1918 ..	..	1,000	8,033	..	7,000	11,286 †	25,319
An estimated on 31st March 1918.	..	1,000	8,106	215	1,000	14,896 ‡	25,217

* This represents the value of the securities at the minimum prices fixed for them as on the 31st March 1915.

† This represents the value of the securities as on the 31st October 1918.

‡ This represents the value as on the 31st October 1918 (the date of the last valuation) of the securities then held and the cost price of securities purchased since that date.

"107. It will be seen that there will still be a 'loose' balance in India of £245,000. This represents interest which we have to pay for our temporary loan from the Reserve, and as it will not be credited till the 31st March next, there will not be time in the current year for its withdrawal, like the remainder of the balance, by the sale of council bills. The balance with which the year opened, and the repaid portion of the loan we had taken in 1914-15, were withdrawn—to the extent of £7.5 million in all—by the sale of council bills as already described; and the remainder was remitted to England by adjustments through the Paper Currency Reserve § in connection with a very interesting and expedient transaction.

"At the time when the 4½ per cent. British war loan of 1915 was floated, the Gold Standard Reserve held consols to the nominal value of about £3¼ million. It was decided to take advantage of the conversion scheme attached to the war loan to exchange these holdings into the new and more easily realisable security. This was effected partly by a direct subscription to the loan on behalf of the Reserve, the remittance above mentioned from our balances in India being made for this purpose, and partly by the purchase of conversion rights. The result of the transaction is that consols yielding a total interest of £81,660 a year have been replaced by much superior war loan securities yielding £97,992. Including the further war loan stock which we obtained by direct subscription, our total war loan holding in the Gold Standard Reserve now amount to £3½ million.

CURRENCY NOTES.

"108. In paragraph 94 of my speech introducing the last Financial Statement, I alluded to the fact that during the period of emergency which followed immediately upon the outbreak of war we made special arrangements to secure the unimpeded encashment of our currency notes, and I announced that it would be our object to maintain, and if possible to develop, the facilities then granted. Definite steps have now been taken towards this end. The Royal Commission on Indian Finance and Currency recommended that Government should increase, whenever and wherever possible, the number of places at which notes can be encashed as of right, as well as the extra-legal facilities for encashment. Definite consideration of the Royal Commission's report having been postponed on account of the war, a decision on their recommendation in favour of additional statutory facilities has necessarily to stand over for the time being. We have not, however, thought it advisable to let the matter rest entirely, and we have accordingly revised the rules and practice relating to the issue and encashment of notes at Government treasuries. In our revised rules it is expressly laid down that all possible endeavour shall be made to meet the requirments of a payee as to the form of currency which he desires to take, and that all applications for the exchange of coin for notes, or of notes for coin, shall ordinarily be met; while we have undertaken to make these facilities real and effective by suitable arrangements for the supply of the coin required.

"109. This arrangement relates primarily to those cases in which the treasuries are under Government management. We had, however, already recognised that the most favourable opportunities for developing the note circulation on these lines would probably occur at the larger trade centres, at most of which the Presidency Banks have branches and transact treasury business on behalf of Government and accordingly the policy of enlisting the co-operation of the Presidency Banks has been steadily pursued. Substantial results have now been achieved in this direction. These arrangements have been made with the Banks for the issue and free encashment of notes at a considerable number of their existing branches, while new branches have been opened by the Bank of Madras at four places all of which are of considerable importance from the point of view of trade.

"The main features of the new arrangements are that the Government have undertaken, for currency purposes, to keep the Presidency Banks in funds at each branch, and to supply them with any form of currency asked for as far as this may be required to permit of the free issue and exchange of universal currency notes, i.e., those up to Rs. 100. In consideration of the Banks carrying out these duties on behalf of Government, we have in one instance, in which the arrangements are for the present on a temporary and experimental

§ We transferred the money to that Reserve here, while the Secretary of State was thus enabled to take a corresponding sum out of his Paper Currency holdings to credit of the Gold Standard Reserve in London.

footing, agreed to re-imburse the out-of-pocket expenses incurred by the Bank in connection with the establishment of an exchange department. In other cases we have given a guarantee in respect of the amount of Government funds which, under existing arrangements, are held at the Banks' branches for the transaction of treasury business. This takes the shape either of a guaranteed minimum balance, or of a guaranteed average balance of a specified sum during the busy period at each year. In fixing the remuneration of the Banks in this form the Government have had in view the policy alluded to in another connection in paragraph 11 of my speech introducing the last Financial Statement, by which the balances in the Presidency Banks are kept at as high a level as is compatible with other public interests with the object of enabling a reasonable amount of assistance to be given to trade. The arrangements above described have thus been made to serve a double purpose.

"110. There are certain other matters connected with our paper currency system which deserve mention. The most important of these is the reform effected during the past year by which the practice of re-issuing currency notes has been discontinued. In future all notes presented at a currency office will be at once cancelled however short a time they may have been in circulation. This change of procedure follows the practice of the Bank of England, and has a special advantage as a measure of protection against forgery and fraud, as it is a common device for counterfeit notes to be deliberately soiled or stained in order to obscure the defects of the imitation. When, as is likely to result from the change of procedure, clean notes form the bulk of the circulation, such counterfeit notes will stand a smaller chance of passing current. The change is also likely, on other grounds, to increase the popularity of our notes, as we have found that the public are averse from receiving re-issued notes and, not infrequently, present them at once at the counter to be changed. I may mention, as a practical example of the way in which this reform has been appreciated, that the Controller of Currency has informed me that the Royal Calcutta Turf Club now issue clean notes only from their totalisators!

"We hope in due course to be able to extend the new procedure to currency notes tendered at district treasuries, but there are certain practical difficulties in the way of the immediate extension of the prohibition to so wide a range of offices.

"111. We have also had under consideration a proposal to prohibit the cutting of currency notes, which is at present very largely resorted to when these are sent by post. This proposal has, however, been dropped in view of the unfavourable criticism it elicited, the chief ground of objection being that, in view of existing Indian conditions in regard to banking facilities, the use of notes for remittance purposes is indispensable to a large section of the public, and that the prohibition or penalising of the remittance of notes in separate halves would injuriously affect the popularity of the paper currency as a whole. There was, however, one step which Government could safely take to diminish the undoubted inconvenience that results from our offices having to handle notes which have been cut, namely, by prohibiting the practice by which, in certain cases, notes were cut in our currency offices before being remitted to treasuries. It has recently been arranged to discontinue this and to check a similar practice in district treasuries.

"112. As I indicated in the beginning of my speech, our currency circulation—partly, I may claim, as a result of the reforms above indicated—is now in a very satisfactory condition, as will be seen from the following statement which gives the active note circulation, i.e., excluding notes held in reserve treasuries and the headquarter offices of the Presidency Banks, on the 1st February in each of the last five years:—

1912	... ...	46·75 crores.
1913	... ...	51·29 ,,
1914	... ...	51·91 ,,
1915	... ...	45·09 ,,
1916	... ...	54·11 ,,

"The figure for the 1st February last is in fact a record in the statistics of our active circulation—a very notable circumstance, I think, considering the critical times through which we are passing.

THE WHEAT SCHEME.

"113. I have already had to make some reference to the Government wheat scheme in connection with the course of exchange and the Secretary of State's Council drawings. I may now say something as to the leading features of the scheme itself. It will be remembered that towards the end of 1914 Indian wheat prices began to rise to an alarmingly high level, and that this rise was practically continuous during the first three months of 1915, in spite of the action taken by Government to limit exports during that period. Prices were being forced up by the effect of the external demand on stocks which were unusually short; and the prospects of the approaching harvest did not, as is ordinarily the case, succeed in easing the situation. So the problem which faced us was to secure that Indian prices should be divorced from world prices, and at the same time to provide an outlet for the surplus crop, which then promised to be large, alike for the benefit of the Indian cultivator and in order to meet the requirements of the United Kingdom where wheat was in great demand. We therefore resolved, with the approval of His Majesty's Government, to control the export trade by prohibiting all private exports of wheat save some 95,000 tons already covered by existing contracts, and decided that we would ourselves purchase and export all future supplies that might be required for the United Kingdom, to which country our

exports were, generally speaking, to be confined. For this purpose we employed the leading export firms as our agents and placed their operations under the control of a Wheat Commissioner. The latter, in consultation with the Government, instructed the purchasing firms month by month in regard to the quantities they might purchase for us and regulated the maximum price at which such purchases could be made. The price was originally fixed at a fairly high level, so as to get into touch with the market, but it was gradually reduced as tenders of wheat increased, and by the middle of June the Government *f.o.b.* price was brought down to Rs. 4-10-9 per maund at Karachi. At that time, this figure represented internal prices appreciably above those actually current, but later on the unsatisfactory development of the south-west monsoon brought current prices up to, and finally above, the Government export rate. Consequently, while in the early stage of the scheme the real check on exports was through the maximum allotments to the purchasing firms, since the prices offered would in themselves have attracted much larger quantities the position has been reversed since the middle of July, export having practically stopped owing to the Government price not being acceptable to dealers in comparison with internal prices, especially in view of the possibility of these rising materially later through poor winter rains. From July onwards, however, the requirements of the United Kingdom became less urgent so that the stoppage of exports was of no material consequence to it, and was satisfactory to us as decreasing the competition for wheat and thus tending to keep down a rise in prices. Moreover, owing to a fall in prices at home and subsequently, in the autumn, to a great increase in freight charges, further shipment to the United Kingdom of wheat purchased at the price we offered would have resulted in loss. I may mention here that the wheat we shipped home was disposed of under the direction of a Wheat Committee appointed by His Majesty's Government and containing representatives of the India Office, the Treasury and the Board of Agriculture.

" 114. The scheme speedily provided the check on prices in India which was its main object. In Northern India, just before the scheme came into operation, internal prices at various representative centres ranged between 6¼ and 8¼ seers per rupee. By the middle of May they had fallen to between 9 and 11½ seers; and in spite of some subsequent rise, caused mainly by the unsatisfactory character of the south-west monsoon in the Punjab, and the delay in the arrival of the winter rains, they are still below the level at which they stood when the scheme came into operation. The scheme has also worked without hardship to the producer. Thus taking the Punjab, the most important portion of India affected, the cultivator there is in normal times well satisfied with a local wholesale price of Rs. 3 per maund which corresponds roughly, allowing for transport and other charges, to a price of Rs. 4-2-0 *f.o.b.* at Karachi, whereas it will be seen from what I have said already that the prices offered have been considerably higher than this. We have also some information to the effect that the cultivators appreciate the offer of a definite price by Government. The shipment of wheat under the scheme likewise produced an excellent effect in Great Britain, in lowering the prices there at a time when this was much needed: thus the home prices which were at one time 60s a quarter had fallen to 52s in the first half of June. For the success which has attended the scheme we are greatly indebted to the ability, tact and zeal of Mr. M. M. S. Gubbay, C.I.E., who discharged the duties of Wheat Commissioner till he took up, in October last, the post of Deputy Secretary in the Finance Department. The total amount of wheat exported up to date this year amounts to about 650,000 tons.

" 115. As regards the profits derived from the scheme, these, owing mainly to the enormous cost of freight and the larger supplies that came into the United Kingdom from other quarters, have been much less than might have been anticipated a year ago, and up to date they amount to about £150,000. A definite balance sheet cannot yet be struck, however, as the scheme is to continue in operation, in the interests of the Indian consumer, after the close of the current year, and we shall have to take into account the results of future transactions. In any case there can be no loss to India while the scheme continues in operation on its present lines, and thus still includes the guarantee of His Majesty's Government against such a contingency; and though we should of course have been glad of a large profit, this was not one of our primary inducements to undertake the scheme. The main object, so far as India is concerned, was, as described in Your Excellency's words in the final Budget debate last year, " to ensure a moderate level of prices, to safeguard the consumer and yet not to disappoint the cultivator of his legitimate profits"; and, as you also said on that occasion, such profits as may finally ensue will be employed in some special way to the advantage of the people.

" 116. In regard to food-prices generally, I should like to draw attention to our very fortunate position as compared with some of the principal belligerent countries in Europe. Thus it appears from returns compiled by the Director of Statistics that in January last retail food-prices in Calcutta were only 7 per cent above what they had been at the beginning of the war, whereas, as we have recently learned from the Board of Trade *Labour Gazette*, the rise has been 47 per cent in Great Britain, 83 per cent in Germany, and no less than 112 per cent in Austria.

Conclusion.

" 117. Now, my Lord, I draw my remarks to a close. It has been a source of great concern to the Government of India that the last Budget to be presented under Your Excellency's auspices should be marked by the necessity of a large increase in taxation. But we should be flinching from our duty, and unmindful of the example which has been set to

us in other parts of the Empire, were we to shrink from this, while the increased burdens which we have proposed are small in comparison with those which have to be borne by other countries participating in the war. We may also, I think, derive some satisfaction from the fact that, whereas on the last occasion on which additional taxation had to be imposed (in 1910)—that necessity arose from the domestic circumstances of India—our present measures arise only through the participation of India in the greatest war which any of us are likely to see, and in which the whole future of the Empire is in issue. And when I recall the Resolution unanimously passed in this Council on the 24th February 1915, which affirms "the unswerving resolution of Indians to support the honour, dignity and prestige of the Empire regardless of the sacrifice it may entail on them," I am confident that the measures we propose will receive full acquiescence in the Council and in the country.

"118. In conclusion, I desire once again to express my heartfelt acknowledgments to the officers of the Finance Department for the way in which they have dealt, in their various spheres, with the very difficult conditions through which we have passed during the current year and which are likely to continue throughout the year to come. I can only repeat what I said last year that I am most deeply indebted to their loyal and efficient aid."

THE INDIAN MEDICAL (BOGUS DEGREES) BILL.

The Hon'ble Sir PARDEY LUKISH.—"My Lord, I beg to present the Report of the Select Committee on the Bill to prevent the grant to unqualified persons of titles implying qualifications in western medical science, and the assumption and use by such persons of such titles."

The Hon'ble Sir WILLIAM MEYER:—"My Lord, as I indicated just now in my speech on the Financial Statement, I have to move for leave to introduce a Bill to amend the Indian Tariff Act. It is from this measure, as I have already explained, that we expect to obtain the largest share of the additional revenue which we require. In introducing the Financial Statement, I have stated in some detail our proposals in connection with the import and export duties, and Hon'ble Members will perhaps allow me to refer them to my previous remarks for an explanation of the changes we contemplate and of the considerations underlying these changes. I need not, therefore, go over this ground again, and will confine my remarks to a few points arising out of the Bill to which I have not yet had occasion to refer.

"The Import Tariff which we propose to substitute for the existing Tariff is stated in Schedule I of the Bill. Part I specifies the articles which are to remain exempt from duty, and in addition to the remarks which I have already offered in explanation of our reasons for restricting the free list, I have only to observe that, with one exception, all the articles which appear in Part I are now already exempt from duty under the provisions of the existing Schedule, or under notifications issued under section 23 of the Sea Customs Act. The exception is the exemption now proposed in favour of nickel and bronze coin of the Government of India, which will now formally be placed in the same category as other current British Indian coin. The only other point to which I need draw the attention of Hon'ble Members, in connection with this part of the Schedule, is the inclusion in the statutory free list of all the special concessions which have hitherto been conceded to the cotton industry. These are stated in Nos. 18, 19 and 27 of the Import Schedule.

"Part II of the Import Schedule states the special rates to be applied to those articles, which, for one reason or another, are taxed at specific rates varying with each individual case. I have already explained in introducing the Financial Statement the changes which we propose in connection with the taxation of these articles, and the grounds on which we rely for a modification of the existing method and pitch of assessment.

"In Part III are included the articles which are to be liable to duty at 2½ per cent. There are at present only two cases in which such a rate is applied, namely, vinegar and green copperas, this privileged rate, as compared with our general tariff of 5 per cent, being a consequence of special tariff arrangements with France. We now propose to enlarge the list of articles which are to be taxed at this rate; and we include in it firstly, those manufactures of iron and steel which have hitherto been accorded preferential treatment and pay only one per cent and secondly the more important articles which have hitherto been exempted altogether, but are no longer to be so. While we are unable, in existing financial conditions, and also for the reasons which I have already explained, to continue to these imports the fiscal treatment they have enjoyed in the past, we are still recognising their title to privileged treatment by taxing them at 5 per cent below our proposed general tariff rate. In regard to machinery, it will be observed that we do not propose to apply the rate of 2½ per cent to machinery, as defined in No. 58 of the Schedule, imported by the owner of a cotton spinning and weaving mill. This exemption is a corollary to the policy of placing an excise duty on cloth woven in Indian mills equivalent to the import duty on similar goods, and so long as the excise duty remains in force, we do not desire to modify the concession of total exemption which that industry has enjoyed.

"One small point needs to be mentioned in connection with the proposed taxation of railway material. If Hon'ble Members will refer to item No. 63 of the Schedule, they will see that this item includes a proviso defining component parts of railway material. The definition follows the similar definition prescribed in 58, applicable to component parts of machinery, and this definition has, as a matter of fact, been in force for many years under our executive instructions. We are now merely giving statutory recognition to an existing practice which has the support of a statutory prescription applicable to articles

of a character very similar to railway material. As I have already explained in connection with the Financial Statement we have always endeavoured to maintain equivalence of taxation between these two classes of imports.

"Part IV calls for no detailed remarks. The general tariff rate will be raised to 7½ per cent; and this rate will apply also in future to a number of articles, many of no special importance, which have hitherto, for no very valid reason, found their way into the free list.

"The Import Schedule, it will be observed, distinguishes articles according as they are free, or dutiable at special rates, or at 2½ per cent or at 7½ per cent. This form will, it is believed, assist Hon'ble Members in their consideration of our proposals. We shall, however, for the convenience of importers, publish, after the Bill has become law, a Schedule in which the items of the statutory Schedule will be arranged, as far as possible, in alphabetical order. In another respect, too—and here perhaps to a more marked extent—the proposed Import Schedule differs from the existing Schedule No. IV which states the general import duties. In the latter, in the case of a number of articles tariff values have been stated on which the import duty is assessed. Under section 22 of the Sea Customs Act, however, Government have the power to fix and modify such values, and these values are variable from time to time according to fluctations in the price of the articles. Again, it is found necessary from time to to fix tariff values for articles previously assessed on their market value. Therefore any values which might to-day be inserted in the Tariff Schedule would almost certainly stand in need of revision at the end of the year when, according to our usual procedure and in consultation with importers, a new set of values would be fixed for the ensuing year. Thus examination of the values which are now given in the Schedule published at the end of last year by the Department of Commerce and Industry will show that, these differ greatly from those originally inserted in the Schedule which formed part of the Act of 1894. We therefore think it advisable to show no tariff values in the proposed Schedule. But we do not propose to abandon this method of assessment, which has considerable advantages to the trade and to the Customs authorities. We propose, as soon as possible after the Bill has become law, to publish, under its clause 3 (2), a Schedule in the alphabetical form to which I have just referred showing the tariff valuations as fixed at the last revision in December 1915, for those articles in respect of which it has been considered necessary to fix such values.

"Schedule II states the rates of duties which we propose for the export duties on jute and tea. The definition of jute in this Schedule excludes Bimlipatam jute which though commonly described as jute, is not, botanically, of the same family as the *Corchorus capsularis* or *Corchorus olitorius* grown in Bengal, and does not command the same value as the latter.

"Finally, I may explain, with reference to clause 1 of the Bill, that since the Bill, if passed into law, will have retrospective effect from the 1st of March, it is necessary to provide for the recovery of any duties which may be short levied on the 1st of March and subsequent days until the enactment of the Bill. We have instructed Collectors of Customs to inform the trade that the new duties will be applied on and from the 1st of March so as to give importers and exporters the opportunity of paying duty at the enhanced or new rates immediately, on the understanding that should any change be made during the passage of the Bill in the rate of duty applicable to any particular article, an adjustment will subsequently be made in respect of any sums paid as duty at the rates shown in the Bill. To provide, however, for the case of an importer or exporter declining to make payment at the new rates pending the enactment of the Bill, power has been taken in its clause 1 to recover duty at the rates as they will be when the Bill becomes law under the procedure which already applies in the case of short levies of duty by accident, or negligence, or collusion.

"My Lord, I now move for leave to introduce the Bill to amend the Indian Tariff Act, 1894, and for other purposes."

The motion was put and agreed to.

The Hon'ble Sir WILLIAM MEYER:—"My Lord, I beg to introduce the Bill, and in view of the urgency which I explained in my speech introducing the Financial Statement, I beg that Your Excellency will be pleased to suspend the Rules of Business to admit of the Bill being at once referred to a Select Committee."

His Excellency the PRESIDENT:—"I suspend the Rules of Business."

The Hon'ble Sir WILLIAM MEYER:—"My Lord I beg to move that the Bill be referred to a Select Committee, consisting of the Hon'ble Sir William Clark, the Hon'ble Mr. G. R. Lowndes, the Hon'ble Sir Ibrahim Rahimtoola, the Hon'ble Mr. Rayaningar, the Hon'ble Rai Sita Nath Ray Bahadur the Hon'ble Mr. J. B. Brunyate, the Hon'ble Lieutenant-Colonel P. R. T. Gordon, the Hon'ble Mr. C. E. Low, the Hon'ble Mr. F. H. Stewart, the Hon'ble Mr. T. W. Birkett and myself, with instructions to report by the 7th March 1916."

The Hon'ble Sir IBRAHIM RAHIMTOOLA:—"My Lord, may I be permitted to say something?"

His Excellency the PRESIDENT:—"There is no discussion to day. Will you please sit down."

The motion was then put and agreed to.

THE INDIAN INCOME TAX (AMENDMENT) BILL

The Hon'ble Sir WILLIAM MEYER :—" My Lord, I move for leave to introduce a Bill to amend the Indian Income-tax Act of 1886 The object of the proposed legislation is to enhance the revenue obtained from the income-tax. The system of taxation proposed, and the fiscal results anticipated, have been stated in considerable detail in my speech of this morning introducing the Financial Statement for 1916-17, and I explained also that it is proposed to restrict the amendments of the Income-tax Act to those which are necessary to carry out the new scheme of taxation. Any other amendment of the Income-tax Act must wait for a period of greater leisure. I need not go over this ground again now. The new graduated scale contemplated represents, however, a considerable departure from previous practice, and necessarily involves certain changes of procedure, which I now proceed to mention

" Under the existing Act interest on securities is taxed by deduction at the source. This is the method of assessment ordinarily followed in such cases in other countries. Further, where the system of deduction at the source exists side by side with a graduated scale of income-tax, it is necessary, in order to ensure a full yield, that the claim of the State should be made at the maximum rate in the first instance This arrangement too is already in force under the existing Act and, as my Hon'ble friends are aware, will be continued I may mention incidentally that the system of deducting tax at the source is specially necessary in India, as otherwise assessees under Part I, namely, those taxed on salaries and pensions, would escape paying income-tax on the interest on any securities they may hold, inasmuch as they are not at present required to submit a return of their income from all sources, this being required of assessees under Part IV only.

" Individual holders of securities are, however, allowed an abatement of the tax paid on interest, or complete exemption, with reference to their position on the graduated scale as determined by their total personal income. Under the existing Act this relief may be obtained before the tax is actually paid, by producing a certificate signed by the Collector to the effect either that the assessee's income is not taxable at all, or is taxable at 4 pies in the rupee instead of 5 pies

" With the extension of the principle of graduation contemplated in the present Bill, it is felt that this latter arrangement would result in inconvenience. The number of persons—hitherto negligible—who are entitled to claim abatement in respect of income-tax paid on interest on securities will now be considerable, and the retention of the existing procedure for obtaining relief would, amongst other things, involve the risk of delay in the payment of interest. The assessee, we think, would much prefer to have his interest on Government paper, company's debentures and the like paid in regularly and automatically as it falls due, and be left to urge his claim for abatement at his convenience and for all his securities together. It is therefore thought desirable, in the interest both of the taxpayer and of the Administration, that for the future a system of refunds should be prescribed, in lieu of the present system of anticipatory application, as the means of remedying any excess payments of the tax made at the source through the imposition of the maximum rate

" A similar question of procedure arises as a result of the concession, allowed by the rule of assessment laid down in Part II of the amended Schedule in clause 8 of the Bill, by which individual shareholders in companies are to be granted abatement or exemption calculated with reference to their total personal income Hitherto this has not been allowed We feel that the recovery of the enhanced maximum rate now proposed without any provision for remissions would not be equitable or expedient. Following therefore the case of securities, we again propose that, while the tax should be taken at the maximum rate in the first instance, excess payments shall be subsequently refunded on application being made in due course.

" In order to facilitate the working of the refund system in these cases, it is proposed that, in regard to assessments under both Part II and Part III of the Second Schedule prescribed in clause 8 of the Bill, the total annual income of an individual applying for relief shall be taken for this purpose to be the income of the preceding income-tax year. This provides a convenient and equitable criterion which will, amongst other things, enable refund claims to be dealt with more expeditiously than would be possible if it were necessary to wait until the income of the year in which the tax is paid could be ascertained.

" Finally, it is proposed to prescribe a new period of limitation for the presentation of refund-claims generally, this period to be one year instead of the three months at present prescribed in regard to cases falling under section 33 of the Act This seems desirable, in order to smooth still further the application of the new graduated scale and to reduce the risk of hardship to a minimum, and explains the provisions of clauses 5 and 7 of the Bill, while clause 6 makes it clear that the rule-making power given by section 38 of the present Act is to extend also to the procedure to be followed on applications for refund.

" One other matter may be mentioned, namely, the provision in clause 4 of the Bill, which will have the effect of determining compositions effected under section 31 of the existing Act when the new rates of taxation come into operation. The amendment proposed takes the form of a general and permanent provision, as it is desirable, in view of the possibility of future modifications of the income-tax rules, that the law should be so framed as not to permit of any arrangement being made, special to individual taxpayers, which will prevent a new rate of income-tax—be this in the shape of enhancement or reduction—from becoming fully operative immediately on its introduction.

"With these remarks, My Lord, I beg leave to introduce the Bill."

The motion was put and agreed to.

The Hon'ble Sir WILLIAM MEYER:—"My Lord, I now introduce the Bill. I have already explained its main provisions, and in view of the urgency of the case, which I have also explained, I beg that Your Excellency will be pleased to suspend the Rules of Business to admit of the Bill being referred at once to Select Committee."

His Excellency the PRESIDENT:—"I suspend the Rules of Business."

The Hon'ble Sir WILLIAM MEYER:—"My Lord, I move now that this Bill, be referred to a Select Committee, consisting of the Hon'ble Mr. G. R. Lowndes, the Hon'ble Sir G. M. Chitnavis, the Hon'ble Sir Fazulbhoy Curimbhoy, the Hon'ble Rai Sita Nath Ray Bahadur, the Hon'ble Mr. J. B. Brunyate, the Hon'ble Mr. W. H. Cobb, the Hon'ble Mr. R. E. V. Arbuthnot, the Hon'ble Khan Bahadur Mian Muhammad Shafi, the Hon'ble Mr. T. W. Birkett, the Hon'ble Mr. L. Davidson and myself, with instructions to report by the 7th March, 1916."

The Hon'ble PANDIT MADAN MOHAN MALAVIYA:—"May I have Your Lordship's permission to say a few words?"

His Excellency the PRESIDENT:—"There is no discussion on the Financial Statement, and this, I consider, is a portion of that Statement."

The Hon'ble PANDIT MADAN MOHAN MALAVIYA:—"May I submit for Your Excellency's consideration—."

His Excellency the PRESIDENT:—"You can submit afterwards. Not now."

The motion was then put and agreed to.

The Council adjourned to Tuesday, the 7th March 1916.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

DELHI,
The 8th March 1916.

APPENDIX A.

(Referred to in Answer to Question No. 6).

Statement showing details of sanatoria for tuberculosis in India.

Province.	Total number of sanatoria for tuberculosis in province.	Number of institutions under		Extent and kind of Government assistance.
		Government management.	Private management.	
Madras	1	*Nil.*	1	One half of the cost of maintenance subject to a maximum of Rs 10,000 a year.
Bombay	3	*Nil.*	3	*Nil.*
Bengal	*Nil*	Grants varying from Rs. 1,000 to Rs. 10,000 (total Rs. 67,850) made for construction of pathogen wards at 18 local food hospitals, local funds bearing cost of upkeep. One pathogen ward is maintained by Government. Contribution of Rs. 10,000 made to a ward at Presidency General Hospital, Calcutta, which will shortly be ready. There is also a ward at Lewis Jubilee Sanitarium at Darjeeling to which Government have not specifically contributed.		
United Provinces	2	*Nil.*	2	Yearly grant of Rs. 3,000 in one case and yearly grant of Rs. 17,000 in the other.
Punjab	1 (With a hospital for advanced cases.)	*Nil.* (With a hospital for advanced cases.)	1	Building grant of Rs 30,000 during current year. (The hospital belongs to Patiala State.)
Burma	*Nil.*	*Nil.*	*Nil.*	*Nil.*
Bihar and Orissa	..	A ward for special treatment of tuberculous is nearing completion in Ranchi, and it is proposed to build others near selected sadr hospitals. Initial cost will be borne by Government and maintenance charges by local bodies administering the hospitals concerned.		
Central Provinces	*Nil*	*Nil.*	*Nil.*	*Nil*
Assam				
North-West Frontier Province.				
Coorg				
Delhi				

APPENDIX B.

(Referred to in Answer to Question 12).

Statement showing the action taken in regard to hostile trading concerns in India.

Province	(1) Number of hostile trading concerns who were granted individual licenses.		(2) Number of hostile trading concerns					(3)	(4)
			(a)			(b)	(c)		
	(a) To trade for the purpose of liquidation only	(b) To continue trading under control or otherwise.	Whose licences for the purpose of liquidation have expired or been revoked	Whose licences to trade under control or otherwise have been revoked.	Whose applications for licences have been refused	Whose liquidation under license has been completed to the extent necessary to enable the concerns to be closed down.	Whose liquidation has been so far completed that they are now licensed only to dispose of salient assets, to collect debts or to conduct minor matters.	Balances credited to Government up to the 15th January 1919 on account of the assets of concerns liquidated or under liquidation.	Estimated value of assets of concerns liquidated or under liquidation which remained to be collected on the 15th January 1919.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								Lakhs	Lakhs.
Bengal	17	67	37 (a)	7	6	13	7	Rs. 38 24*	Rs. 90 00
Bombay (including Sind and Aden).	33	33	31 (a)	1	22	29	3	,, 75·03	,, 23·17
Burma	11	13	..	..	..	10	1	,, 19 76	,, 1·201
Oudh Province ..	9	20	2	3	11	7	..	,, 0·161	,, 7 46
Total ..	70	133	80	11	39	59	11	Rs. 133 19	Rs. 15·85

(a) Out of these the number of firms shown in column 3 have been granted the special licences described in that column.

* About Rs. 10 lakhs more is likely to be shortly credited to Government in Bengal

† About Rs. 78 lakhs is likely to be shortly credited to Government in Madras.

‡ This excludes the value of mills and real property owned by rice milling firms

(Republished by order of His Excellency the Governor in Council.)

C. G. TODHUNTER,
Acting Secretary to Government, Legislative Dept.

Acts of the Indian Legislative Council assented to by the Governor General.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 8th March, 1916, and is hereby promulgated for general information:—

ACT No. III OF 1916.

An Act to provide for the trial, by court-martial, of foreigners for offences against the Defence of India Rules.

WHEREAS it is expedient to provide for the trial, by court-martial, of foreigners for offences against the Defence of India Rules; It is hereby enacted as follows:—

Short title, extent and duration.

1. (*1*) This Act may be called the "Foreigners' (Trial by Court-martial) Act, 1916."

(*2*) It extends to the whole of British India, including British Baluchistan, the Sonthal Parganas, and the district of Angul

(*3*) It shall be in force during the continuance of the present war and for a period of six months thereafter:

Provided that the expiration of this Act shall not affect the validity of anything done in pursuance of it, and any person convicted under this Act may be punished as if it had continued in force, and all prosecutions and other legal proceedings pending under this Act at the time of the expiration thereof may be completed and carried into effect and the sentences carried into execution as if this Act had not expired

Definitions

2. In this Act—

(*a*) "British subject" has the same meaning as in section 27 of the British Nationality and Status of Aliens Act, 1914:

6 Geo. 5, c. 17.

Provided that any person who holds a certificate of naturalization as a British subject granted under any Act of the Governor General in Council for the time being in force shall, for the purposes of this Act, be deemed to be a British subject.

(*b*) "Defence of India Rules" means any rules for the time being in force made under section 2 of the Defence of India (Criminal Law Amendment) Act, 1915.

7 of 1915.

(*c*) "Foreigner" means any person who is not a British subject

Trial of foreigners contravening rules under section 2 of the Defence of India Act, 1915.

3. (*1*) The Governor General in Council may, by order in writing, direct that a foreigner accused of anything which is an offence in virtue of the Defence of India Rules shall be tried by court-martial

(*2*) An order made under sub-section (*1*) may be made in respect of all foreigners or any particular foreigner or any class of foreigners, and in respect of all offences against the said rules or any particular offence or any class of offences

(*3*) An order made under sub-section (*1*) may be made in respect of, or includes, any foreigner so accused whether such offence was committed before or after the commencement of this Act.

Procedure on making of order under section 3.

4. When an order under section 3 has been made in respect of, or includes, any foreigner, such foreigner, when so accused, may be taken into military custody, and shall, if he is already in other custody, be handed over to military custody, and shall be proceeded against

44 & 45 Vict., c. 58.

and dealt with as if he was a person subject to military law in accordance with the Army Act, and as if the offence of which he is accused was an offence against military law; and may, on conviction, be sentenced to, and shall be liable to suffer, any punishment assigned by the Defence of India Rules for the offence of which he is found guilty.

44 & 45 Vict., c. 58.

Procedure on trial

5. The trial and all matters precedent thereto and attendant thereon shall be held and carried out in accordance with the provisions of the Army Act and the rules for the time being in force thereunder:

Provided that the Governor General in Council may, by general or special order, modify, in such way as he may direct, any of the said provisions.

II of 1916

Repeal of Ordinance II of 1916.

6. The Foreigners (Trial by Court-martial) Ordinance, 1916, is hereby repealed.

STATEMENT OF OBJECTS AND REASONS.

In time of war the speedy and drastic punishment of acts by alien enemies injurious to the State and especially of offences relating to the collection and communication of information of such a nature as may be directly or indirectly useful to an enemy is a matter of great military importance. Accordingly, the Governor General recently promulgated an Ordinance providing that any person other than a British subject accused of an offence against the Defence of India Rules might be proceeded against and dealt with as if he were a person subject to Military Law in accordance with the Army Act, and as if the offence of which he was accused was an offence against Military Law. The Ordinance further provided that such person on conviction would be liable to suffer any punishment assigned by the Defence of India Rules for the offence of which he might be found guilty, and that the trial and all matters precedent thereto would be carried out in accordance with the provisions of the Army Act subject to any modifications which the Governor General in Council might direct.

This Ordinance will have currency for six months only, and the object of the present Bill is to make the provisions of the Ordinance operative for the period of the war and six months thereafter, as has already been done in the case of other Ordinances passed to deal with emergencies which have arisen out of the present war.

BEAUCHAMP DUFF.

DELHI,
The 3rd March 1916.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council)

C. G. TODHUNTER,
Acting Secretary to Government, Legislative Dept.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 8th March, 1916, and is hereby promulgated for general information :—

ACT No. IV OF 1916.

An Act to amend the Indian Tariff Act, 1894, and for other purposes.

VIII of 1894. VIII of 1878. WHEREAS it is expedient to amend the Indian Tariff Act, 1894, and to repeal, so far as it relates to this Act, and re-enact with amendments section 22 of the Sea Customs Act, 1878; It is hereby enacted as follows :—

Short title and retrospective effect.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1916.

(2) It shall be deemed to have come into force on the 1st day of March, 1916, and any sums due on account of new duties leviable thereunder or of any deficiency between the duties which have been paid and the duties which are leviable thereunder shall be deemed to be duties short levied within the meaning of section 33 of the Sea Customs Act, 1878, and that Act shall apply accordingly.

VIII of 1878

VIII of 1894

Definition

2. In this Act the Indian Tariff Act, 1894 (hereinafter referred to as the said Act), means the Indian Tariff Act, 1894, as subsequently amended.

Substitution of new section 3 in Act VIII of 1894

3. For section 3 of the said Act, the following section shall be substituted, namely :—

"3. (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the Second and Third Schedules.

(2) The Governor General in Council may, by notification in the *Gazette of India*, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty ad valorem, and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article."

Substitution of new Schedules for Schedules II, III, IV and V of Act VIII of 1894

4. For the Second, Third, Fourth and Fifth Schedules of the said Act, the Schedules contained in the First Schedule to this Act shall be substituted.

Repeals

5. The enactments specified in the Second Schedule to this Act are repealed to the extent specified in the fourth column thereof.

SCHEDULE I

[Schedules to be substituted in the Indian Tariff Act, 1894.]

(*See Section* 4.)

SCHEDULE II—IMPORT TARIFF.

PART I.

Articles which are free of duty

1. FOOD, DRINK AND TOBACCO.

No.	Name of articles.
1.	Hops.
2.	Salt imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.

(For the general duty on salt, see No. 30.)

II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.

Hides and Skins, Raw.

No. Names of articles

8. Hides and skins, raw or salted.

Seeds.

4. Oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India.

Textile materials

5. Cotton, raw.
6. Wool, raw.

Miscellaneous.

7. Manures, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
8. Pulp of wood, rags and other paper-making materials.

III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.

Apparel.

9. Uniforms and accoutrements appertaining thereto, imported by a public servant for his personal use.

Arms, Ammunition and Military stores.

10. The following classes of Arms, Ammunition and Military stores:—
   (*a*) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.
   (*b*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform.
   (*c*) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.
   (*d*) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.
   (*e*) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.
   (*f*) Swords for presentation as army or volunteer prizes.
   (*g*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service.
   (*h*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.

Chemicals, drugs and medicines

11. Anti-pingun serum.
12. Quinine and other alkaloids of cinchona.

Hardware, implements and instruments.

13. The following agricultural implements, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, cliff cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod crushers, seed-drills, hay tedders, and rakes.
14. The following dairy appliances, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk heating and cooling apparatus, churns, butter dryers, and butter workers.
15. Instruments, apparatus and appliances, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
16. Water-lifts, sugar-mills, oil presses, and parts thereof, when constructed so that they can be worked by manual or animal power.

Machinery.

17. Machinery and component parts thereof as defined in No. 58 imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.
18. The following articles used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, lags, lags and needles for dobbies, pickers (buffalo and ethne), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks.
19. Drawing-in frames imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.

Metals.

20. Current silver, nickel, bronze, and copper coin of the Government of India.
21. Gold bullion and coin.

Paper.

22. Trade catalogues and advertising circulars imported by packet, book, or parcel post.

Yarns and textile fabrics.

No.	Names of articles.
23.	Cotton twist and yarn, and cotton sewing or darning thread.
24.	Second-hand or used gunny bags made of jute.

Miscellaneous.

25. Art, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
26. Books, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
27. The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods :—
    Aniline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dressahn, Epsom salts, farina, Ferrina, flannel taping, Glauber salts, glutine, glycerine substitutes, headl varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.

IV.—MISCELLANEOUS AND UNCLASSIFIED.

28. Animals, living, all sorts.
29. Specimens illustrative of natural science, including also antique coins and medals.

PART II.

Articles which are liable to duty at special rates.

Number.	Names of articles.	Unit or method of assessment.	Rate of duty.
	I.—FOOD, DRINK AND TOBACCO.		Rs. a.
	Fish.		
30	Fish, salted, wet or dry ..	Indian maund of 82⅔ lb. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.
	Liquors.		
31	Ale, Beer, and Porter	Imperial gallon or 8 quart bottles	Four annas and six pies.
32	Cider, and other fermented liquors ..	Ditto.	Ditto.
33	Spirit, which has been rendered effectually and permanently unfit for human consumption.	*Ad valorem* ..	7½ per cent.
34	Perfumed spirits	Imperial gallon or 8 quart bottles.	18 12
35	Liqueurs, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto.	14 10
	(b) If tested	Imperial gallon or 8 quart bottles of the strength of London proof.	21 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
36	All other sorts of Spirit	Ditto	Ditto.
37	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or 8 quart bottles.	4 8
	All other sorts of wines not containing more than 42 per cent of proof spirit.	Ditto	1 12
	Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.'		
	Sugar.		
38	Sugar, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No 74).	*Ad valorem*	10 per cent.

Articles which are liable to duty at special rates—cont.

Number	Names of articles	Unit or method of measurement	Rate of duty.
	I.—Food Drink and Tobacco—cont.		Rs. A.
	Other food and drink.		
38	Salt, including salt stamped [illegible] under No. 2.	Indian maund of 82⅔ lbs. avoirdupois weight	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place
	Tobacco.		
40	Tobacco, unmanufactured	Pound	1 0
41	Cigars and Cigarettes	*Ad valorem*	50 per cent.
42	All other sorts of tobacco manufactured.	Pound	1 8
	II.—Raw materials and produce and articles mainly unmanufactured.		
	Coal, Coke and Patent Fuel.		
43	Coal, coke and patent fuel	Ton	0 8
	Oils.		
44	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum — Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the lighting of jute or other fibre or for fuel-ing purposes. Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (*see* No. 80).	Imperial gallon	One anna and six pies.
	III.—Articles wholly or mainly manufactured.		
	Arms, Ammunition and Military Stores.		
45	Subject to the exceptions specified in No. 10— (1) Firearms other than pistols, including gun and air-guns and rifles.	Each	25 0
	(2) Barrels for the same, whether single or double.	"	20 0
	(3) Pistols	"	1d 0
	(4) Barrels for the same, whether single or double.	"	10 8
	(5) Main springs and magazine springs for firearms, including gas guns and rifles	"	5 0
	(6) Gun stocks and breech blocks ..	"	5 0
	(7) Revolver cylinders, for each cartridge they will carry	"	2 8
	(8) Actions (including skeleton and water), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).	"	7 8
	(9) Machines for making, loading, or closing cartridges for rifled arms.	"	10 0
	(10) Machines for capping cartridges for rifled arms	"	2 8

} or 20 per cent. *ad valorem* whichever is higher.

Proviso 1.—No duty in excess of 20 per cent. *ad valorem* shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Articles which are liable to duty at special rates—contd.

Number.	Names of articles	Unit or method of assessment.	Rate of duty.
			Rs. A.
			Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. *ad valorem*, and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.
46	Gunpowder for cannons, rifles, guns, pistols and sporting purposes.	*Ad valorem* ..	20 per cent
47	Subject to the exemptions specified in No. 10 all articles other than those specified in entry No. 45 which are arms or parts of arms within the meaning of the Indian Arms Act (excluding springs used for air guns which are dutiable as hardware, under No. 27), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	*Ad valorem*	20 per cent
	Chemicals, Drugs and Medicines		
48	Opium and its alkaloids . .	Seer of 80 tolas .	2 0
	Metals.		
49	Silver, bullion or coin, not otherwise specified (*see* Nos. 20 and 29).	Ounce	0 4
50	Silver plate, silver thread and wire, and silver manufactures, all sorts.	*Ad valorem* ..	15 per cent Provided that where the silver contained in an article can be ascertained at whose assay office) or recognised certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent on the difference between the value of such silver calculated at the market value of silver and the real value of the article.
	Textile Fabrics.		
51	Cotton piece-goods, hosiery, thread other than sewing or darning thread and all cut or manufactured cotton goods not otherwise specified.	*Ad valorem* ..	3½ per cent.

PART III.

Articles which are liable to duty at 2½ per cent ad valorem.

I.—FOOD, DRINK AND TOBACCO.

Grain, pulse and flour.

No.	Names of articles.
52.	Grain and pulse, all sorts, including broken grain and pulse, but excluding flour (*see* No. 71).

Provisions and Oilman's stores.

53. Vinegar in casks

II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.

Metallic ores and scrap iron or steel for re-manufacture.

No.	Names of articles.
54.	Iron or steel, old

Wood and Timber.

55.	Firewood

III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.

Chemicals, Drugs and Medicines.

56.	Copperas, green

Hardware, Implements and Instruments.

57. Telegraphic instruments and apparatus, and parts thereof, imported by or under the orders of a railway company.

Machinery.

58. Machinery, namely, prime movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery:

Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.

NOTE.—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.

Metals—Iron and Steel.

59. Iron angle.
Do. bar, rod and channel, including channel for carriages.
Do. pig.
Do. tire bowls.

60. Iron or steel anchors and cables.
Iron or steel beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and continuous roofing.
Iron or steel bolts and nuts, including hook-bolts and nuts for roofing.
Iron or steel hoops and strips.
Iron or steel nails, rivets and washers, all sorts.
Iron or steel pipes and tubes and fittings therefor, such as bends, bents, elbows, taps, sockets, flanges and the like.
Iron or steel rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.
Iron or steel sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104.
Iron or steel wire, including fencing wire and wire-rope, but excluding wire-netting which is dutiable under No. 104.

61. Steel angle.
Steel bar, rod and channel, including channel for carriages.
Steel casts including spring blistered and tub steel.
Steel ingots, blooms, billets and slabs.

Metals other than iron and steel

62. Lead sheets, for tea-chests.

Railway plant and rolling stock.

63. Railway material for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes water tanks, and standards, wire and other materials for fencing:

Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may by notification in the *Gazette of India* specifically include therein:

Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways and are, owing to their shape or to other special quality, not adapted for any other purpose.

Miscellaneous.

64. Printing and Lithographing material, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines, but excluding paper (see No. 108).

Miscellaneous—cont.

No.	Names of articles.
65.	Racks for the withering of tea leaf.
66.	Ships and other vessels for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.
67.	Tea-chests of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk

PART IV.

Articles which are liable to duty at 7½ per cent ad valorem.

I.—FOOD, DRINK AND TOBACCO.

Fish.

No.	Names of articles.
68.	Fish, excluding salted fish (*see* No. 30)
69.	Fishmaws, including singally and sonlla, and sharkfins.

Fruits and vegetables

70. Fruits and vegetables, all sorts, fresh, dried, salted or preserved.

Grain, pulse and flour.

71. Flour.

Provisions and oilman's stores.

72. Provisions and oilman's stores and groceries, all sorts excluding vinegar in casks (*see* No. 53).

Spices.

73. Spices, all sorts.

Sugar.

74 Confectionery

Tea

75. Tea.

Other food and drink.

76. Coffee.
77. All other sorts of food and drink not otherwise specified.

II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.

Gums, resins and lac.

78. Gums, resins and lac, all sorts.

Metallic Ores.

79. Metallic ores, all sorts.

Oils

80. All sorts of animal, essential, mineral, and vegetable non-essential oils, excluding petroleum as defined in No. 44, but including—
Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes; and
Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.

Seeds.

81. Seeds, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (*see* No. 4).

Tallow, stearine and wax.

82. Tallow and stearine, including greases and animal fat, and wax of all sorts not otherwise specified

Textile materials.

83. Textile materials, the following:—
Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.

Wood and timber.

84. Wood and timber, all sorts, not otherwise specified, including all sorts of ornamental wood.

Miscellaneous.

85. Canes and rattans.
86. Cowries and shells.
87. Ivory, unmanufactured.
88. Precious stones and pearls, unset.
89. All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.

III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.

Apparel.

No.	Name of article.
90.	Apparel, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (*see* No. 99).

Arms, ammunition and military stores.

91.	Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.

Carriages and carts.

92.	Carriages and carts, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.

Chemicals, drugs and medicines.

93.	Chemicals, drugs and medicines, all sorts, not otherwise specified.

Cutlery, hardware, implements and instruments.

94.	Clocks and watches and parts thereof.
95.	Cutlery.
96.	Electroplated ware.
97.	Hardware, ironmongery and tools, all sorts, not otherwise specified.
98.	All other sorts of implements, instruments, apparatus and appliances and parts thereof, not otherwise specified.

Dyes and colours.

99.	Dyeing and tanning substances, all sorts, and paints and colours and painters' materials, all sorts.

Furniture, cabinetware and manufactures of wood.

100.	Furniture, cabinetware and all other manufactures of wood not otherwise specified.

Glassware and earthenware.

101.	Glass and glassware, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain.

Hides and skins and leather.

102.	Hides and skins not otherwise specified, leather and leather manufactures, all sorts, not otherwise specified.

Machinery.

103.	Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour.

Metals—Iron and steel.

104.	All sorts of iron and steel and manufactures thereof, not otherwise specified.

Metals other than iron and steel.

105.	All sorts of metals other than iron and steel, and manufactures thereof, not otherwise specified.

Paper, pasteboard and stationery.

106.	Paper and articles made of paper and papier maché, pasteboard, millboard, and cardboard all sorts, and stationery, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*see* No. 22).

Yarns and textile fabrics.

107.	Yarns and textile fabrics, that is to say:—
	Flax twist and yarn, and manufactures of flax;
	Haberdashery and millinery;
	Hemp manufactures;
	Hosiery, excluding cotton hosiery (*see* No. 81);
	Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (*see* No. 24);
	Silk yarn, noils, and warps, silk thread, silk piece goods, and other manufactures of silk;
	Woollen yarn, knitting wool, and other manufactures of wool including felt;
	All other sorts of yarns and textile fabrics, not otherwise specified.

Miscellaneous.

108.	Art, works of, excluding those specified in No. 26.
109.	Brushes and brooms.
110.	Building and engineering materials, including asphalt, bricks, cement, chalk and lime clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
111.	Candles.
112.	Cordage and rope and twine of vegetable fibre.
113.	Fireworks.

Miscellaneous—*contd.*

No.	Names of articles
114.	Furniture, tackle and apparel, not otherwise described, for steam, sailing, rowing and other vessels.
115.	Ivory, manufactured.
116.	Jewellery and jewels, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (*see* No. 58).
117.	Matches.
118.	Mats and matting.
119.	Oilcakes.
120.	Oilcloth and floor cloth
121.	Packing—engine and boiler—all sorts, excluding packing forming component part of any article included in Nos. 58 and 63.
122	Perfumery, excluding perfumed spirits (*see* No 34).
123	Pitch, tar and dammer.
124.	Polishes and compositions.
125.	Prints, engravings and pictures, including photographs and picture-cards.
126.	Rubber tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127.	Smokers' requisites, excluding tobacco (*see* Nos. 40 to 42).
128.	Soap.
129.	Starch and farina.
130.	Stone and marble, and articles made of stone and marble.
131.	Toilet requisites, not otherwise specified.
132.	Toys, playing cards and requisites for games and sports.
133.	Umbrellas, including parasols and sunshades, and fittings therefor.
134.	All other articles wholly or mainly manufactured, not otherwise specified.

IV.—MISCELLANEOUS AND UNCLASSIFIED.

135.	Coral.
136.	Fodder, bran and pollards
137.	All other articles not otherwise specified, including articles imported by post.

SCHEDULE III—EXPORT TARIFF.

No.	Names of articles.	Per	Rate of duty.
	JUTE, OTHER THAN BIELIPATAM JUTE.		RS. A. P.
1	Raw jute—		
	(1) Cuttings	Bale of 400 lb. ..	3 10 0
	(2) All other descriptions	Do. ..	3 4 0
2	Jute manufactures, when not in actual use as coverings, receptacles or bindings for other goods—		
	(1) Sacking, (cloth, bags, twist, yarn, rope and twine)	Ton of 2,240 lb. ..	10 0 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	Do. ..	12 0 0
	RICE.		
3	Rice, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lb avoirdupois weight.	0 3 0
	TEA.		
4	Tea	100 lb.	1 8 0

SCHEDULE II.

REPEALS.

(*See section 5.*)

No.	Year.	Short title	Extent of repeal.
VIII	1878	The Sea Customs Act, 1878	Section 23 so far as it relates to this Act.
III	1896	The Indian Tariff Act (1894) Amendment Act, 1896 ..	The whole.
VIII	1910	The Indian Tariff (Amendment) Act, 1910	The whole.
VI	1911	The Indian Tariff (Amendment) Act, 1911	The whole.
XVII	1914	The Second Repealing and Amending Act, 1914 ..	The entry in the first schedule regarding the Indian Tariff Act, 1894.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

O. G. TODHUNTER,
Acting Secretary to Government, Legislative Dept.

The following Act of the Indian Legislative Council received the assent of the Governor-General on the 8th March, 1916, and is hereby promulgated for general information:—

ACT No. V OF 1916.

An Act further to amend the Indian Income-tax Act, 1886.

II of 1886. WHEREAS it is expedient further to amend the Indian Income-tax Act, 1886; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1916.

(2) It shall come into force on the first day of April, 1916.

II of 1886. Amendment of section 4, Act II of 1886.

2. In section 4 of the Indian Income-tax Act, 1886 (hereinafter called the said Act), for the figures "1886" the figures "1916" shall be substituted.

Amendment of section 5, Act II of 1886.

3. In section 5, clause (*j*) of the said Act, after the word "any" the words "company or" shall be inserted.

Amendment of section 31, Act II of 1886.

4. To section 31 of the said Act, the following sub-section shall be added, namely:—

"(3) Any agreement made in accordance with the provisions of this section shall be determined, as regards any tax not already due thereunder, by any change, subsequent to the making of such agreement, in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force."

Amendment of section 33, Act II of 1886.

5. In section 33 of the said Act, the words "during or within three months after the end of the year" are hereby repealed.

Amendment of section 38, Act II of 1886.

6. In sub-section (1) of section 38 of the said Act, after the word and numeral "Part IV" the following shall be inserted, namely, "for prescribing the procedure to be followed on applications for refund of the tax chargeable under this Act."

Insertion of new section 39A in Act II of 1886.

Limitation of claims for refund.

7. After section 39 of the said Act, the following section shall be inserted, namely:—

"39A. No claim for refund of tax under this Act shall be allowed, unless it is made within one year from the end of the year to which the claim relates."

Substitution of new Second Schedule in Act II of 1886.

8. For the Second Schedule to the said Act, the following Schedule shall be substituted, namely:—

"THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(*See section 4.*)

First Column.	Second Column.
Sources of income.	Rate of tax.
PART I.	
SALARIES AND PENSIONS.	
1. Any salary, annuity, pension or gratuity paid in British India to, or on behalf of, any person residing in British India or serving on board a ship plying to or from British Indian ports whether on account of himself or another person. 2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with His Majesty.	(*a*) If the income amounts to Rs. 1,000 per annum or Rs. 83-5-4 per mensem but is less than Rs. 2,000 per annum or Rs. 166-10-8 per mensem—four pice in the rupee. (*b*) If the income amounts to Rs. 2,000 per annum or Rs. 166-10-8 per mensem, but is less than Rs. 5,000 per annum or Rs. 416-10-8 per mensem—five pice in the rupee. (*c*) If the income amounts to Rs. 5,000 per annum or Rs. 416-10-8 per mensem, but is less than Rs. 10,000 per annum or Rs. 833-5-4 per mensem—six pice in the rupee. (*d*) If the income amounts to Rs. 10,000 per annum or Rs. 833-5-4 per mensem, but is less than Rs. 25,000 per annum or Rs. 2,083-5-4 per mensem—nine pice in the rupee. (*e*) If the income amounts to Rs. 25,000 per annum or Rs. 2,083-5-4 per mensem or upwards—one anna in the rupee.

THE SECOND SCHEDULE—*cont.*

First Column.	Second Column.
Sources of income.	Rate of tax

PART II.

PROFITS OF COMPANIES.

Profits of a company .. .. ..

One anna in the rupee on the whole of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, than on the whole of the net profits so made during the year ending on the said thirty-first day of March:

Provided that a shareholder in the company who satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which his share of such profits was received, was less than any one, as the case may be, of the amounts tabulated below, shall be entitled to a refund calculated on any dividend paid him by the company in regard to the profits made during the period mentioned in the first clause at the rate specified against each such amount, namely :—

Amount.	Refund.
1. Less than Rs. 1,000 ..	One anna in the rupee.
2. Rs. 1,000 or upwards but less than Rs. 2,000.	Eight pies in the rupee.
3. Rs. 2,000 or upwards but less than Rs. 5,000	Seven pies in the rupee.
4. Rs. 5,000 or upwards but less than Rs. 10,000.	Six pies in the rupee
5. Rs 10,000 or upwards but less than Rs. 25,000	Three pies in the rupee

PART III.

INTEREST ON SECURITIES.

Interest becoming due on or after the first day of April, 1918, and payable in British India, on—

(a) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or

(b) debentures or other securities for money issued by or on behalf of a local authority or company.

One anna in the rupee on such interest.

Provided that, if the owner of the security satisfies the Collector that his annual income from all sources in the income-tax year last preceding that on which the interest is paid was less than any one, as the case may be, of the amounts tabulated below he shall be entitled to a refund, calculated on any such interest, at the rates specified against each such amount, namely :—

Amount.	Refund
1. Less than Rs 1,000	One anna in the rupee.
2 Rs 1,000 or upwards but less than Rs 2,000,	Eight pies in the rupee.
3 Rs 2,000 or upwards but less than Rs 5,000	Seven pies in the rupee.
4. Rs. 5,000 or upwards but less than Rs. 10,000.	Six pies in the rupee.
5. Rs. 10,000 or upwards but less than Rs. 25,000	Three pies in the rupee

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this Schedule.

(a) If the annual income is assessed at—

not less than Rs 1,000 but less than Rs. 1,250, the tax shall be Rs 20;

not less than Rs. 1,250 but less than Rs. 1,500, the tax shall be Rs 28;

not less than Rs. 1,500 but less than Rs 1,750, the tax shall be Rs. 35;

not less than Rs. 1,750 but less than Rs. 2,000, the tax shall be Rs 43

(b) If the annual income is assessed at Rs 2,000 or upwards but is less than Rs 2,000—five pies in the rupee.

(c) If the annual income is assessed at Rs. 5,000 or upwards but is less than Rs. 10,000—six pies in the rupee.

(d) If the annual income is assessed at Rs. 10,000 or upwards but is less than Rs. 25,000—nine pies in the rupee

(e) If the annual income is assessed at Rs. 25,000 or upwards—one anna in the rupee."

Repeal of sub-sections (3) and (4) of section 2 of Act XI of 1903.

XI of 1903.

9. Sub-sections (3) and (4) of section 2 of the Indian Income-tax (Amendment) Act, 1903, are hereby repealed.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

C. G. TODHUNTER,
Acting Secretary to Government, Legislative Dept.

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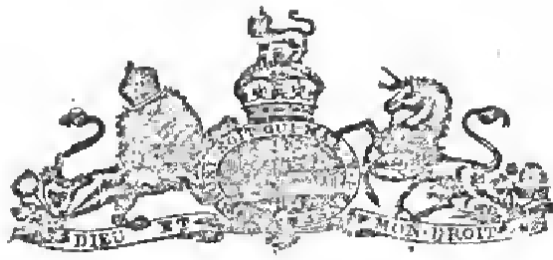

SUPPLEMENT TO PART IV

OF

THE FORT ST. GEORGE GAZETTE

No. 8.] MADRAS, TUESDAY EVENING, MARCH 21, 1916. [Price, 8 pies.

Bills to be introduced into the Council of the Governor of Fort St. George for the purpose of making Laws and Regulations.

മതിലാരി ഗവർണർ അവർകളുടെ നിയമ നിർമ്മാണസഭയിൽ കൊണ്ടുവരേണ്ടതായുള്ള ബില്ലുകൾ.

താഴേപ്പറയുന്ന ബില്ലുകൾ പ്രസിദ്ധപ്പെടുത്തിയിരിക്കുന്നു. ഈ ബില്ലുകൾ 1915 ലെ 38 - ാം കൂട പ്രകാരം താഴെ പറയുന്ന ബില്ലുകൾ അവയുടെ ഉദ്ദേശകാരണങ്ങളുടെ വിവര സഹിതം എല്ലാവരും അറിവാനായി പ്രസിദ്ധപ്പെടുത്തിയിരിക്കുന്നു :—

BILL No. 2 OF 1916.

1916 ലെ 2 - ാം നമ്പർ ബിൽ.

A BILL TO AMEND THE MALABAR WILLS ACT, 1898.

1898 ലെ മലബാർ മരണശാസന ആക്ട് ഭേദപ്പെടുത്തുവാനുള്ള ഒരു ബിൽ.

1898 ലെ 5. 1898 ലെ മലബാർ മരണശാസന ആക്ട് ഭേദപ്പെടുത്തുകയും മതമക്കത്തായ അവകാശ നിയമവും അല്ലിയ സന്താന അവകാശ നിയമവും അനുസരിക്കുന്ന മാപ്പിളമാർ എഴുതി ഒപ്പിടുന്ന മരണശാസനങ്ങൾക്കു ഉപയുള്ള ശട്ടവും സംബന്ധിപ്പിക്കുകയും ചെയ്യുന്നതു യുക്തമായിരിക്കയാൽ ഇതിനാൽതാഴെ പറയുംപ്രകാരം നിയമിച്ചിരിക്കുന്നു :—

1. ഒരു ആക്ടിനു മലബാർ മരണശാസന ആക്ട് ഭേദപ്പെടുത്തുന്ന 1916 ലെ ആക്ട് എന്നു പേർവിളിക്കാം.

2. മലബാർ മരണശാസന ആക്ട് 4 - ാം വകുപ്പിൽ "വിവാഹിതരേയും ആകുന്നു" എന്നതിനുശേഷവും ആ വകുപ്പിന്റെ ചേർത്ത 1 - ാം വിവരണത്തിനു മുമ്പായും താഴെ പറയുന്നതു ചേർക്കുന്നു :—

"എന്നാൽ മതമക്കത്തായ അവകാശ നിയമമോ അല്ലിയ സന്താന അവകാശ നിയമമോ അനുസരിക്കുന്ന മാപ്പിളമാർ ചെയ്യുന്നതും 1917 ജനവരി 1 - ാം തീയതിയും അ

തിന്നശേഷവും പ്രബലപ്പെട്ടുന്നതുമായ മരണാശങ്കയുടെ കാര്യത്തിൽ മരണശാസന മുണ്ടാക്കാവുന്ന അധികാരം എത്രത്തോളമെന്നു കൂടി വ്യക്തപ്പെടുത്തുന്നു മുഹമ്മദു ശാസ്ത്രത്തിലെ പ്രമാണങ്ങൾ സംബന്ധിക്കുന്നതാകുന്നു."

ഉദ്ദേശകാരണങ്ങളുടെ വിവരം.

1898 ലെ മലബാർ മരണശാസന ആക്ട് (1898 ലെ മതിരാശി ആക്ട്) മുഹമ്മദീയരായ അവകാശ നിയമമനുസരിച്ചുവരുന്നവരായി മതിരാശി സംസ്ഥാനത്തു കഴിഞ്ഞുകൂടുന്ന ആളുകൾക്കു സംബന്ധിക്കുന്നതും മുഴുവൻ ആവകയ്ക്കും ആളുകൾക്കും പ്രത്യേകമായുള്ള ഉടമ്പടികളെയും മരണശാസനമുണ്ടാക്കുവാൻ കഴിവുകൊടുക്കുന്നതും ആകുന്നു. എന്നാൽ മുഹമ്മദുശാസ്ത്രത്തിൽ ചില കുഴപ്പങ്ങളുണ്ട്. ആ കുഴപ്പങ്ങളെ അനുസരിച്ചുമാത്രമേ ഒരു മുഹമ്മദീയനു തന്റെ ഉടമ്പടി മരണശാസനമുണ്ടാക്കുവാൻ പാടുള്ളൂ. ഉദാഹരണം, ഒരു അവകാശിക്കു മരണശാസനമുണ്ടാക്കുന്ന ഒരു മനുഷ്യൻ മരണശാസന കർത്താവിന്റെ മരണശേഷം ഒരു അവകാശിക്കും ആ മനുഷ്യനെ സമ്മതിക്കാത്തപക്ഷം സാധുവായിട്ടുള്ളതല്ലാത്തതും ഒരു മുഹമ്മദീയനു തന്റെ സ്വത്തിനുണ്ടായ ശവസംസ്കാരച്ചെലവുകൂടാതെ കടങ്ങളും കൊടുത്തശേഷം ബാക്കിസ്വത്തിന്റെ മൂന്നിന ഒരുദാഹരണത്തിൽ അധികം മരണശാസനമുണ്ടാക്കുവാനുള്ള അധികാരമില്ലാത്തതും ആകുന്നു. നിയമപ്രകാരമുള്ള മൂന്നിൽ ഒരുദാഹരണത്തിൽ അധികമായിട്ടുള്ള ഭാഗത്തെ ഒരുത്തനും മരണശാസന കർത്താവിന്റെ മരണശേഷം അവകാശികളും അവരെ സമ്മതിച്ചാലല്ലാതെ പ്രബലപ്പെടുന്നതല്ല. മതപരമുള്ളതായ അവകാശ നിയമങ്ങൾ അനുസരിച്ചുള്ള അവകാശ നിയമങ്ങൾ അനുസരിച്ചുവരുന്നവരായിരുന്ന സംസ്ഥാനത്തു കുടികൊണ്ടിരിക്കുന്ന എല്ലാ മാപ്പിളമാർക്കും മരണശാസനം ചെയ്യുന്നതുവരെയുള്ള പിന്തുടർച്ചാവകാശത്തെപ്പറ്റിയുള്ള മുഹമ്മദുശാസ്ത്രം സംബന്ധിപ്പിക്കുന്നതിനു 1916 ലെ മലബാർ മാപ്പിള പിന്തുടർച്ചാവകാശ ബിൽ നിയമനിർമ്മാണസഭയിൽ കൊണ്ടുവന്നിരിക്കുന്നു. ആവക മാപ്പിളമാരുടെ മരണശാസനപ്രകാരമുള്ള പിന്തുടർച്ചാവകാശ നിയമവും മുഹമ്മദു ശാസ്ത്രത്തിലെ ചട്ടങ്ങൾക്കു യോജിപ്പായി വരുത്തുകയും ആവക മാപ്പിളമാർ എഴുതി പ്പിടിപ്പിച്ച മരണശാസനങ്ങൾക്കു മുഹമ്മദു ശാസ്ത്രം സംബന്ധിപ്പിച്ചുകൊടുക്കുന്നതുപോലെ ശാസ്ത്രത്തെ അനുസരിച്ചു മരണശാസനമുണ്ടാക്കുന്നതിനുള്ള അധികാരം ഏതുതോതോളമെന്നു കൂട്ടിപ്പെടുത്തുന്നതിനും 1898 ലെ മലബാർ മരണശാസന ആക്ട് 4-ാം വകുപ്പോടുകൂടിയ ഈ ബിൽ കൊണ്ടുവരുവാൻ ഉദ്ദേശിച്ചിരിക്കുന്നു.

എ. ടി. ജി. എം. അഹമ്മത് തമ്പി മരക്കായർ.

സി. ജി. ടൊഡ് ഫണ്ടർ,
ഗവർണ്മെന്റ് സ്റ്റേഷനറി സപ്ലൈ ഏജന്റ്,
നിയമനിർമ്മാണ വിച്ചുപ്പീരുകൾ.

(A true translation.)

KERALA VARMA,
Malayalam Translator to Government.

BILL No. 3 of 1916.

1916 ലെ 3 - ാം നമ്പർ ബിൽ.

'A BILL TO AMEND AND DEFINE THE LAW OF INTESTATE SUCCESSION AMONG MAPPILLAS GOVERNED BY THE MARUMAKKATHAYAM OR THE ALIYASANTHANA LAW OF INHERITANCE.

'മരുമക്കത്തായ അവകാശ നിയമമോ അളിയ സന്താന അവകാശ നിയമമോ അനുസരിക്കുന്ന മാപ്പിളമാരുടെ ഇടയിൽ മരണശാസനം ചെയ്യാതവരുടെ പിന്തുടർച്ച അവകാശ നിയമം ഭേദപ്പെടുത്തുകയും വിവരിക്കയും ചെയ്യുന്നതിലേക്കുള്ള ഒരു ബിൽ.

ചിന്ത.

മരുമക്കത്തായ അവകാശ നിയമമോ അളിയ സന്താന അവകാശനിയമമോ അനുസരിക്കുന്ന മാപ്പിളമാരുടെ ഇടയിൽ മരണശാസനം ചെയ്യാത്തവരുടെ പിന്തുടർച്ച അവകാശത്തെ സംബന്ധിക്കുന്ന നിയമത്തിലെ ചട്ടങ്ങൾ ഭേദപ്പെടുത്തുകയും വിവരിക്കയും ചെയ്യുന്നതു യുക്തമായിരിക്കയാൽ ഇതിനാൽ താഴെ പറയുംപ്രകാരം നിയമിച്ചിരിക്കുന്നു :—

I - ാം ഭാഗം.

പ്രാരംഭം.

ചുരുക്കപ്പേർ.

1. (1) ൽ ാം ആക്കിന്നു 1916 ലെ മാപ്പിള പിന്തുടർച്ച അവകാശ ആക്ട് എന്നു പേർ പറയാം.

വ്യാപ്തി.

(2) ഇതു മദിരാശി സംസ്ഥാനം മുഴുക്കെ വ്യാപിക്കും.

ഭേദം ഇതു സംബന്ധിക്കുന്ന കാര്യങ്ങൾ.

(3) ഇതു മരുമക്കത്തായ അവകാശ നിയമമോ അളിയ സന്താന അവകാശ നിയമമോ അനുസരിക്കുന്നവരായി മദിരാശി സംസ്ഥാനത്തു കുടികൊണ്ടിരിക്കുന്ന മാപ്പിളമാർക്കു സംബന്ധിക്കുന്നതാകുന്നു.

നിർവ്വചന വാക്യം.

2. ൽ ആക്കിൽ വിഷയത്തിലോ സന്ദർഭത്തിലോ യാതൊന്നും ഇല്ലാത്തപക്ഷം പുതിയ പ്രകാരം എന്ന അർത്ഥം സൂചിപ്പിക്കുന്ന വാക്കുകളിൽ സ്ത്രീകളും ഉൾപ്പെട്ടും.

2 - ാം ഭാഗം.

കർത്തൃത്വത്തിലുള്ള കുടുംബത്തിൽ മരണശാസനം എഴുതാതെ മരിച്ചിരിക്കുന്നവരുടെ പിന്തുടർച്ച.

3. ജീവിച്ചിരിക്കുമ്പോൾ ന്യായാനുസൃതം ഏറ്റുധീനപ്പെടുത്തുവാൻ തനിക്കു കഴിയുന്നതും ലേലപ്പെടുവാൻ തക്കതുമായ മരണശാസനമൂലം താൻ കൊടുത്തിട്ടില്ലാത്തതും ആയ എല്ലാ സ്വത്തിന്മേലും താൻ മരിച്ചിരിക്കുന്നതായി വിചാരിക്കുന്നതാകുന്നു.

അവകാശത്തിന്റെ പിന്തുടർച്ച.

4. ആവകാശത്തെ സംബന്ധിച്ചുള്ള ശാസ്ത്രത്തിൽ പറഞ്ഞ ക്രമത്തിലും ആ ശാസ്ത്രത്തിലെ ചട്ടങ്ങളെ അനുസരിച്ചും ആയാളുടെ അവകാശികൾക്കു പിന്തുടർച്ചയായി സിദ്ധിക്കുന്നതാകുന്നു.

ഭേദം ആകുന്നതല്ലാത്തവർ.

5. ഒരു ആക്കിലെ നിബന്ധന 1917 ജനവരി 1 - ാം തിയതിനു മുമ്പു മരണശാസനം എഴുതാതെ മരിക്കുന്ന വല്ല ആളുടെയും കാര്യത്തിൽ സംബന്ധിക്കുന്നതല്ല.

ഉദ്ദേശ കാരണങ്ങളുടെ വിവരം

ഇതുവരെയും മരുമക്കത്തായ പിന്തുടർച്ച അവകാശ നിയമം അനുസരിക്കുന്നവരായ വടക്കെ മലയാളത്തിലെയും തെക്കൻ കന്നടകത്തിലെയും മാപ്പിളമാരുടെ ഇടയിൽ അവർ മരണശാസനം എഴുതാതെ മരിച്ചാൽ സാധാരണ മുഹമ്മദീയ ശാസ്ത്രപ്രകാരം അവരുടെ സ്വന്തം കുട്ടികൾക്ക പിന്തുടർച്ചയായി സിദ്ധിക്കേണ്ടതാണെന്നും അവരുടെ സോദരിമാരുടെ കുട്ടികൾക്കല്ല സിദ്ധിക്കേണ്ടതെന്നും ഉള്ള ഒരു ദുർവ്യാഖ്യാനം കഴിഞ്ഞ കുറെ കൊല്ലങ്ങളായിട്ട് അവരുടെ ഇടയിൽ ഉണ്ടായിരിക്കുന്നു. തങ്ങളുടെ സ്വന്തം കുടുംബത്തിന്റെ നന്മയ്ക്കായി കുടുംബത്തിലെ ഒരു തറവാടിന്റെ നന്മയിൽനിന്നും വ്യത്യാസപ്പെട്ടിട്ടുള്ളതാണെന്നുള്ള ധാരണയെ ഗ്രഹിപ്പാൻ ഇടയായിരിക്കകൊണ്ടും ഈ ബോധം പരിഷ്കാരം വർദ്ധിക്കുന്തോറും അധികമായി പരിണമിച്ചിരിക്കുന്നു. ഇപ്രകാരം നടന്നുവരുന്നതായ മരുമക്കത്തായ നിയമം തെക്കെ മലയാളത്തിലെ മാപ്പിളമാർ അനുസരിക്കുന്നില്ല. അവർ അനുസരിച്ചുവരുന്നതു സാധാരണ മുഹമ്മദീയ പിന്തുടർച്ച നിയമമാകുന്നു. എന്നു മാത്രമല്ല മരുമക്കത്തായ നിയമം പരിശുദ്ധ കൊറാനിൽ പറഞ്ഞ ദൈവോപദേശങ്ങൾക്കും വിശ്വാസപ്രമാണങ്ങൾക്കും വിരുദ്ധമായിട്ടുള്ളതും തന്നെ. മരുമക്കത്തായ നിയമം തങ്ങൾക്കും അവരുടെ ഹിതക്കുറവായ അയൽവാസികളുടെയുകൂടെ അനുസരിച്ചു പോന്നതായി തോന്നുന്നു ഈ നടപടിയുടെ അനൗചിത്യത്തെ ഗ്രഹിപ്പിയ്ക്കയും ഇപ്പോൾ അറിവാൻ ഇടയിലിരിക്കകൊണ്ടും ഇപ്പോൾ അനുസരിച്ചുവരുന്നതായ സമ്പ്രദായം അവരുടെ മതത്തിനും അവരുടെ സദാചാരത്തിനും ഒരു കോട്ടമായി അവർ കരുതുന്നു. ഈ ബില്ലിനെ അനുകൂലമായി പലരുടെ ഒരു അഭിപ്രായം ഉണ്ടായിരിക്കുന്നു എന്നു മാത്രമല്ല മരുമക്കത്തായ പിന്തുടർച്ചാവകാശ നടപടി അനുസരിക്കുന്ന മാപ്പിളമാർ അവരുടെ അഭിപ്രായത്തിൽ കേവലം ഒന്നായി യോജിച്ചിരിക്കകൊണ്ടും ഈ ബിൽ അനുകൂലിക്കുന്നവരിൽ ഏറ്റവും ബോദ്ധ്യമായ ഒരു നിയമമായിരിക്കുന്നുമാകുന്നു. ഈ കാര്യത്തിൽ മാപ്പിള സമുദായത്തിന്റെ ആഗ്രഹം ശരിയായിട്ടുള്ളതാണെന്നു ഗവർന്മെണ്ടിനു ബോദ്ധ്യം വരികയും ആ സമുദായത്തിന്റെ ആഗ്രഹം നിറവേറ്റുവാൻ ഉദ്ദേശിച്ചിരിക്കുന്നതായ ഒരു ബിൽ സഭാമുമ്പിൽ സമർപ്പിക്കുന്നു എന്നു മലബാർ കലക്ടർ ബോധിപ്പിച്ചതിനെ അറിയിക്കുകയും ചെയ്തിരിക്കുന്നു.

ഈ ബിൽ കേവലം വിലമതിപ്പില്ലാത്തതും ഒരു മുഹമ്മദീയന്റെ സാധാരണ മുതലുകൾക്കു മാത്രം സംബന്ധിക്കുന്നതും തറവാട്ട മുതലുകൾക്കു സംബന്ധിക്കുന്നതല്ലാത്തതും ആകുന്നു. തറവാട്ട മുതലുകൾക്കുള്ള പിന്തുടർച്ചാവകാശത്തിന്റെ കാര്യത്തിൽ ഇപ്പോൾ ഭേദം വരുത്തുവാൻ ആലോചിച്ചിട്ടില്ല. അവയെ ഇപ്പോഴത്തെ നിയമപ്രകാരം സാധാരണപോലെ പിന്തുടർച്ചാവകാശ പ്രകാരം സിദ്ധിപ്പാൻ വെച്ചിരിക്കുന്നു.

എ. ടി. ജി. എം. അഹമ്മത് തമ്പി മരക്കായർ.

സി. ജി. ടൊഡ്ഹണ്ടർ,
ഗവർന്മെണ്ട് സെക്രട്ടറി,
നിയമനിർമ്മാണ വകുപ്പ്.

(A true translation.)

KERALA VARMA,
Malayalam Translator to Government.

Act of the Governor of Fort St. George in Council.

മദിരാശി ആലോചന സഭയിൽ ഗവർണ്ണരുടെ താഴെ പറയുന്ന ആക്ടിനെ 1916 ജനവരി 25 - ാം തീയതി ഗവർണ്ണരുടെയും 1916 ഫിബ്രുവരി 27 - ാം തീയതി ഗവർണർ ജനറലുടെയും സമ്മതം പ്രാപിക്കുകയും ആയതു എല്ലാവർക്കും അറിവാനായി ഇതിനാൽ പ്രസിദ്ധപ്പെടുത്തുകയും ചെയ്തിരിക്കുന്നു :—

MADRAS ACT No. I of 1916.

1916 ലെ 1 - ാം നമ്പർ മദിരാശി ആക്ട്.

AN ACT TO AMEND THE MADRAS OUTPORTS LANDING AND SHIPPING FEES ACT, 1885.

1885 ലെ മദിരാശി പുറമ്പന്തര ഏറിറക്ക ഫീസ്സാക്ക് ഭേദപ്പെടുത്തുന്നതു സംബന്ധമായി ചെയ്ത ആക്ട്.

1885 ലെ 3-ം നമ്പർ മദിരാശി ആക്ട്.

പീഠിക.

1885 ലെ മദിരാശി പുറമ്പന്തര ഏറിറക്ക ഫീസ്സാക്ക് ഭേദപ്പെടുത്തുന്നതു യുക്തമായിരിക്കയാൽ ഇതിനാൽ താഴെ പറയും പ്രകാരം നിയമിച്ചിരിക്കുന്നു :—

ചുരുക്കപ്പേർ.

1. ഈ ആക്ടിനെ മദിരാശി പുറമ്പന്തര ഏറിറക്ക ഫീസ്സാക്ക് ഭേദപ്പെടുത്തുന്ന 1916 ലെ ആക്ട് എന്നു പേർപറയാം.

ഭേ.

വ്യാഖ്യാന ഖണ്ഡം.

2. ഈ ആക്ടിൽ "വകുപ്പ്" എന്നതിനെ 1885 ലെ മദിരാശി പുറമ്പന്തര ഏറിറക്ക ഫീസ്സാക്കിലെ ഒരു വകുപ്പ് എന്നർത്ഥമാകുന്നു.

4-ാം വകുപ്പു ഭേദപ്പെടുത്തൽ.

3. 4 - ാം വകുപ്പിലെ ഒന്നാമത്തെ വാചകത്തിൽ "ഉദ്യോഗസ്ഥൻ" എന്നതിനു മുമ്പു "ആലോചന സഭയിലെ ശവർണ്ണർ" എന്ന വാക്കുകൾ ചേർക്കയും, "ചെയ്യും" എന്നതു "ചെയ്യാം" എന്നാക്കുകയും വേണം.

8-ാം വകുപ്പിലോട് ഒരു ഉപ വകുപ്പു ചേർക്കൽ.

അതതു വകുപ്പിന്റെ ഒടുവിൽ താഴെ പറയുന്നതു ഒരു ഉപവകുപ്പായി ചേർക്കണം :—

"എന്നാൽ ഈ ആക്ടപ്രകാരമുള്ള ഫീസ്സുകൾ ഈടാക്കുന്നതിനുവേണ്ടി ഏതു തരത്തിലൊ തരത്തിലെങ്കിലൊ ഉള്ള ചരക്കുകളെ ആലോചന സഭയിൽ ഗവർണ്ണർ സാധാരണയായൊ പ്രത്യേകമായൊ ഉള്ള കല്പനയാൽ നിശ്ചയമാക്കുന്നതും ഈ വകുപ്പുപ്രകാരം വസൂൽചെയ്ത വല്ല സംഖ്യയും മുഴുവനൊ അതിന്റെ വല്ല ഭാഗമൊ പ്രത്യേക സംഗതികളിൽ വിട്ടുകൊടുക്കാവുന്നതും ആകുന്നു."

സി. ജി. കെ.സ്ഡ്ഡൻഫെൽഡ്,
ഗവർണ്ണർ ആക്ടിങ് സെക്രട്ടറി,
നിയമ നിർമ്മാണ വിഭാഗം.

(A true translation.)

KERALA VARMA,
Malayalam Translator to Government.

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Bill No. 3 of 1916.—The Mappilla Succession Bill, 1916, with Statement of Objects and Reasons—(Canarese) and (Malayalam)
Act No. 1 of 1916.—An Act to amend the Madras Outports Landing and Shipping Fees Act, 1865—(Tamil), (Canarese), (Malayalam) and (Hindustani)

Bills to be introduced into the Council of the Governor of Fort St. George for the purpose of making Laws and Regulations.

Under rule 32 of the rules for the conduct of business at meetings of the Council, the following Bill, together with the Statement of Objects and Reasons, is published for general information:—

No. 2 of 1916.

A Bill to amend the Malabar Wills Act, 1898.

WHEREAS it is expedient to amend the Malabar Wills Act, 1898, and make the Muhammadan Law applicable to wills executed by Mappillas governed by the Marumakkattayam or the Aliyasantana Law of Inheritance; It is enacted as follows:—

1. This Act may be called the "Malabar Wills Amendment Act," 1916.

2. After the words, "so to dispose of such property", in section 4 of the Malabar Wills Act and before Explanation I to that section, *insert* the following:—

"Provided that in the case of wills of Mappillas governed by the Marumakkattayam or the Aliyasantana Law of Inheritance, taking effect on and after 1st of January 1917, the principles of Muhammadan Law limiting the extent of the power of testamentary disposition shall apply."

STATEMENT OF OBJECTS AND REASONS.

The Malabar Wills Act, 1898 (Madras Act V of 1898), applies to persons domiciled in the Presidency of Madras, who are governed by the Marumakkattayam or the Aliyasantana Law of Inheritance, and the Act enables all such persons to dispose of their entire separate property by will. In the Muhammadan Law, however, there are certain limitations subject to which only,

a Muhammadan can dispose of his property by will. For example, a bequest to an heir is not valid unless other heirs consent to the bequest after the death of the testator, and a Muhammadan cannot by will dispose of more than a third of the surplus of his estate after the payment of the funeral expenses and debts. Such bequests in excess of the legal third cannot take effect unless the heirs consent thereto after the death of the testator. The Malabar Mappilla Succession Bill of 1916, has been introduced in the Legislative Council for making the Muhammadan Law of intestate succession applicable to all Mappillas domiciled in this presidency, who are governed by the Marumakkattayam or the Aliyasantana Law of Inheritance. In order to bring the testamentary law of succession of such Mappillas also in conformity with the rules of Muhammadan Law and to make the Muhammadan Law applicable to wills executed by such Mappillas, it is proposed to amend the Malabar Wills Act, 1898, by adding a proviso to section 4 of the Act, for limiting the extent of testamentary power of disposition in accordance with the Muhammadan Law.

A. T. G. M. AHMAD TAMBI MARAKKAYAR.

C. G. TODHUNTER,
Acting Secretary to Government, Legislative Dept.

Under rule 32 of the rules for the conduct of business at meetings of the Council, the following Bill, together with the Statement of Objects and Reasons, is published for general information :—

No. 3 of 1916.

A Bill to amend and define the Law of Intestate succession among Mappillas governed by the Marumakkattayam or the Aliyasantana Law of Inheritance,

Preamble. WHEREAS it is expedient to amend and define the rules of Law applicable to intestate succession among Mappillas governed by the Marumakkattayam or the Aliyasantana Law of Inheritance ; It is enacted as follows :—

PART I.

Preliminary.

Short title. **1.** (1) This Act may be called the Mappilla Succession Act, 1916.

Local extent. (2) It extends to the whole of the Presidency of Madras.

Persons to whom this Act is applicable. (3) It applies to Mappillas domiciled in the Presidency of Madras who are governed by the Marumakkattayam or the Aliyasantana Law of Inheritance.

Interpretation clause. **2.** In this Act, unless there is something repugnant in the subject or context, words importing the male sex include females.

PART II.

As to what property a deceased Mappilla considered to have died intestate. **3.** A person is considered to die intestate in respect of all property which he could legally alienate by gift *inter vivos* and of which he has not made a testamentary disposition capable of taking effect.

Devolution of such property. **4.** Such property devolves upon his heirs in the order and according to the rules of Muhammadan Law.

Commencement of this Act. **5.** The provision of this Act shall not apply to any intestacy occurring before the 1st day of January 1917.

STATEMENT OF OBJECTS AND REASONS.

During the last few years, there has been a feeling among the Mappillas of North Malabar and South Canara, who are hitherto following the "Marumakkattayam Law" of Succession, that their properties should, on their dying intestate, devolve on their own children under the ordinary "Muhammadan Law" and not on the children of their sisters. This feeling has been growing intense with the advance of civilisation as people have begun to realise the interests of their own family apart from the interests of a Tarwad which comprises large number of families among its fold. Thus customary "Marumakkattayam Law" is not followed by the Mappillas of South Malabar, who follow the ordinary "Muhammadan Law of Inheritance". Further the Marumakkattayam Law is opposed to the teachings and tenets laid down in the Holy Quran. The "Marumakkattayam Law" seems to have been originally borrowed from their Hindu neighbours. The Muhammadan community now feels the incongruity of the usage and look upon the prevailing custom as a discredit to their religion and to their community. There have been a consensus of opinion in favour of the Bill and the Bill will be a most popular measure, as the Mappillas who follow the Marumakkattayam custom of inheritance are practically unanimous

in their opinion. Government are convinced of the wishes of the Mappilla community in this respect and have already expressed their welcome to a Bill designed to carry the wishes of the community into effect through the Collector of Malabar.

The Bill is simple in itself and will apply to only the ordinary properties of a Muhammadan, and will not apply to the Tarwad properties, succession to which it is not proposed to disturb at present leaving them to devolve as usual under the existing law

A. T. G. M. AHMAD TAMBI MARAKKAYAR.

C. G. TODHUNTER,
Acting Secretary to Government, Legislative Dept.

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